



# Telangana Social Welfare Residential Degree College for Women, Nirmal – 504106.



*(Affiliated to Kakatiya University)*

## DEPARTMENT OF COMMERCE

### Programme Outcomes:

After completing bachelor programme in Commerce, (B.Com General and B.Com Computers) a student will be able to develop:

<b>PO 1</b>	Business skills: This course is designed to provide students with a wide range of Business skills and understanding in streams like Auditing, Finance, Business Statistics, Accounting, Taxation and Management.
<b>PO 2</b>	Communication Skills: Ability to communicate ideas effectively in both written and oral formats and develops to communicate with others effectively.
<b>PO 3</b>	Critical Thinking: Develops the ability to completely evaluate new ideas, research findings in evaluation to business and commerce related issues.
<b>PO 4</b>	Managerial Skills: Ability to complete knowledge into performance makes business decision through capability to interact, motivate and understand the concepts, develops the ideas and implement the strategies.
<b>PO 5</b>	Entrepreneur skills: This course prepares an individual graduate to start a business of her own in the capacity of an entrepreneur.

**(B.COM Computer Application & B.Com General)**  
**Course Outcomes**

<b>SEMESTER-I</b>	
<b>Paper Name</b>	<b>Outcomes: After completion of the course the student should be able to</b>
<b>Financial Accounting-I</b>	<p><b>CO 1</b> : At the end of the course the student will able to; Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.</p> <p><b>CO 2</b> : Analyze the accounting process and preparation of accounts in consignment and joint venture.</p> <p><b>CO 3</b> : Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.</p> <p><b>CO 4</b> :Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.</p> <p><b>CO 5</b> : Design an accounting system for different models of businesses at his own using the principles of existing accounting system.</p>
<b>Business Organization and Management</b>	<p><b>CO 1</b> : At the end of the course, the student will be able to Understand different forms of business organizations.</p> <p><b>CO 2</b>: Comprehend the nature of Joint Stock Company and formalities to promote a Company.</p> <p><b>CO 3</b>: Describe the Social Responsibility of Business towards the society.</p>

	<p><b>CO 4:</b> Critically examine the various organizations of the business firms and judge the best among them.</p> <p><b>CO 5:</b> Design and plan to register a business firm. Prepare different documents to register a company at his own.</p> <p><b>CO 6 :</b> Articulate new models of business organizations.</p>
<b>FOREIGN TRADE</b>	<p><b>CO 1:</b> Compare at the level of formal analysis, the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications.</p> <p><b>CO2:</b> Employ the principle of comparative advantage and its formal expression and interpretation within different theoretical models.</p> <p><b>CO3:</b> Apply partial equilibrium and (where required) general equilibrium models in analyzing the economic effects of (a) trade policy instruments such as tariffs, quotas, export subsidies, (b) retaliatory measures such as anti-dumping duties and countervailing duties (c) the creation of regional trading arrangements such as free trade areas, customs unions and common market.</p>

<b>SEMESTER-II</b>	
<b>Paper Name</b>	<b>Outcomes: After completion of the course the student should be able to</b>
<b>Financial Accounting-II</b>	<p><b>CO 1 :</b>Analyse the essentials of bill of exchange and its accounting treatment.</p> <p><b>CO 2 :</b> Learn the accounting treatments in consignments, commission, Bad debts, valuation of unsold stock and calculation of normal and abnormal</p>

	<p>loss.</p> <p><b>CO 3</b> : Prepare joint venture accounts and methods of maintaining accounts.</p> <p><b>CO 4</b> : Understand the methods of calculating profits under single entry System.</p> <p><b>CO 5</b> : Understand the accounts of Non-Trading concerns.</p>
<p><b>BUSINESS LAW</b></p>	<p><b>CO 1</b>: At the end of the course, the student will able to; Understand the legal environment of business and laws of business.</p> <p><b>CO2</b>: Highlight the security aspects in the present cyber-crime scenario.</p> <p><b>CO3</b>: Apply basic legal knowledge to business transactions.</p> <p><b>CO 4</b>: Understand the various provisions of Company Law.</p> <p><b>CO 5</b> :Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.</p> <p><b>CO 6</b>: Integrate concept of business law with foreign trade.</p>
<p><b>BANING AND FINANCIAL</b></p>	<p><b>CO 1</b>: The course provides a complete package of finance and financial</p>

<p><b>SERVICES</b></p>	<p>services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.</p> <p><b>CO2:</b> The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.</p> <p><b>CO3:</b>The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.</p> <p><b>CO 4:</b> The course provides the knowledge about Mutual fund.</p> <p><b>CO 5</b> The subject of finance, provides the knowledge about Credit Ratings</p>
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<p><b>SEMESTER-III</b></p>	
<p><b>Paper Name</b></p>	<p><b>Outcomes:</b> <b>After completion of the course the student should be able to</b></p>
	<p><b>CO 1:</b> At the end of the course, the student will able to; Understand the concept of Non-profit organizations and its accounting process</p> <p><b>CO 2:</b> Comprehend the concept of</p>

<p><b>ADVANCED ACCOUNTING</b></p>	<p>single-entry system and preparation of statement of affairs</p> <p><b>Co 3:</b> Familiarize with the legal formalities at the time of dissolution of the firm.</p> <p><b>CO 4:</b> Prepare financial statements for partnership firm on dissolution of the firm.</p> <p><b>CO 5:</b> Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership</p>
<p><b>BUSINESS STATISTICS-I</b></p>	<p><b>CO1:</b> Understand the importance of Statistics in real life.</p> <p><b>CO 2:</b> Formulate complete, concise, and correct mathematical proofs.</p> <p><b>CO3:</b> Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.</p> <p><b>CO4:</b> Build and assess data-based models.</p> <p><b>CO5:</b> Learn and apply the statistical tools in day life.</p> <p><b>CO6:</b> Create quantitative models to solve real world problems in appropriate contexts.</p>
<p><b>FINANCIAL INSTITUTIONS AND MARKETS</b></p>	<p>CO1: Understand the structure and classification of capital market and analyse about Indian securities market.</p> <p>CO 2: Analyse about the Intermediaries in the financial market, methods through which the capital fund has been raised.</p> <p>CO 3: Understand the functions of stock</p>

	<p>exchange, listing of securities and major stock exchanges.</p> <p>CO4:Analyse the commodity and financial derivatives and trading mechanisms.</p> <p>CO 5:Discuss the functions of SEBI and measures taken by SEBI to Protect investors</p>
<b>Practice of Life Insurance</b>	<p><b>CO1:</b>Students are exposed to the Insurance Industry, its functioning and the principles regulating.</p> <p><b>CO2:</b>Enlightened with types of insurances , Operating intermediaries and risk management.</p> <p><b>CO3:</b>Made aware with the requirements of an insurer as expected by the society(Professionalism, Ethics, Roles and Responsibilities).</p>
<b>Principles of Insurance</b>	<p>CO1: Understanding various types of insurance policies, insurers and concept of Underwriting.</p> <p>CO2:Provide students with the knowledge of calculating premiums along required policy documents.</p> <p>CO3:Giving knowledge about settlement of claims risk &amp; underwritings and financial planning including tax planning.</p>

<b>SEMESTER-IV</b>	
<b>Paper Name</b>	<b>Outcomes:</b> <b>After completion of the course the student should be able to</b>

<p style="text-align: center;"><b>INCOME TAX</b></p>	<p><b>CO1:</b>Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.</p> <p><b>CO 2:</b> Understand the provisions and compute income tax for various sources.</p> <p><b>CO 3:</b>Grasp amendments made from time to time in Finance Act.</p> <p><b>CO 4:</b>Compute total income and define tax complicacies and structure.</p> <p><b>CO 5:</b> Prepare and File IT returns of individual at his own.</p>
<p style="text-align: center;"><b>BUSINESS STATISTICS-II</b></p>	<p>CO 1:Student will able to explain probability theory and probability distributions in relation to general statistical analysis.</p> <p>CO2:Student will able to Understand and appreciate the need to solve a variety of business- related problems using a systematic approach involving accepted statistical techniques.</p> <p>CO 3:Develop the ability to solve problems in regression analysis</p> <p>CO4: Calculate the index numbers and understand the concept of time series and their application</p>
<p style="text-align: center;"><b>CORPORATE ACCOUNTING</b></p>	<p>CO1: Understand the Accounting treatment of Share Capital and aware of process of book building.</p> <p>CO2:Demonstrate the procedure for issue of bonus shares and buyback of shares.</p> <p>CO3:Comprehend the important</p>



	<p>provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.</p> <p>CO 4: Participate in the preparation of consolidated accounts for a corporate group.</p> <p>CO5: Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.</p> <p>CO6: Communicate accounting policy choices with reference to relevant laws and accounting standards.</p>
<p><b>Practice of General Insurance</b></p>	<p><b>CO 1</b> : Understand the features of general insurance and insurance in India</p> <p><b>CO 2</b> : Analyse various schemes and policies related to general insurance sector</p> <p><b>CO3</b>: Choose suitable insurance policy under health fire motor and marine insurance</p> <p><b>CO4</b> : Acquire general insurance agency skills and administrative skills.</p> <p><b>CO5</b> : Apply skill for settlement of claims under various circumstances</p>
<p><b>Regulations of Insurance Business</b></p>	<p><b>CO1</b>: Basic concept of insurance and Evaluation of Insurance Business</p> <p><b>CO2</b>: Regulation Framework of Life and general insurance.</p> <p><b>CO3</b>: Functioning of insurance sector.</p>

## SEMESTER-V

<b>Paper Name</b>	<b>Outcomes: After completion of the course the student should be able to</b>
<b>BUSINESS ECONOMICS</b>	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 behavior. CO 3: Evaluate the factors, such as production and costs affecting firms behavior. CO 4: Recognize market failure and the role of government in dealing with those failures. CO5: Use economic analysis to evaluate controversial issues and policies.
<b>COST ACCOUNTING</b>	<b>CO1:</b> Students can understand the concept of cost, cost accounting, financial accounting, management accounting, preparation of cost sheet, elements of cost, Material control techniques. <b>CO2:</b> Know the concept of labour cost, control cost of labour, methods of calculating labour cost <b>CO3:</b> Know different methods of costing such as job costing, contract costing.  <b>CO4:</b> Know the concept of marginal costing, BEP, P/V ratio and their uses in business. <b>CO5:</b> Prepare cost sheet, quotations, and tenders to organization for different works.

<p style="text-align: center;"><b>COMPUTERIZED ACCOUNTING</b></p>	<p><b>CO1:</b>Gain the practical knowledge, implementation and operation of business with computer applications.</p> <p><b>CO2:</b>Work with simple formula for computation of Statement of Accounts.</p> <p><b>CO 3:</b>Achieve hands-on experience with productivity/application software to enhance business activities.</p> <p><b>CO4 :</b>Accomplish projects utilizing.</p> <p><b>CO5:</b> Business theories, teamwork, Internet resources and computer technology.</p>
<p style="text-align: center;"><b>AUDITING</b></p>	<p><b>CO1:</b>Understanding the meaning and necessity of audit in modern era.</p> <p><b>CO2:</b>Comprehend the role of auditor in avoiding the corporate frauds.</p> <p><b>CO3:</b>Identify the steps involved in performing audit process.</p> <p><b>CO4:</b>Determine the appropriate audit report for a given audit situation.</p> <p><b>CO5:</b> Apply auditing practices to different types of business entities.</p> <p><b>CO6:</b> Plan an audit by considering concepts of evidence, risk and materiality.</p>

## SEMESTER-VI

<b>Paper Name</b>	<b>Outcomes: After completion of the course the student should be able to</b>
<b>Theory and practice of GST</b>	CO1: Understand the basic principles underlying the Indirect Taxation Statutes. CO 2: Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit. CO3: 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. CO5: Develop various GST Returns and reports for business transactions in Tally.
<b>Cost Control and Management</b>	<b>C01:</b> Knowledge on concepts of managerial accounting, marginal costing, and approaches for managerial decision-making process <b>C02:</b> Learn to forecast budgets, compare budgeted and actual, practiced budgetary control through variances. <b>C03:</b> Practiced techniques and applied ratios to determine the financial performance of the business. <b>C04:</b> The importance of working

	<p>capital management, flow of cash through various sources and applications are imparted and practiced.</p> <p><b>C05:</b> Practice of financial statement analysis</p>
<p><b>Accounting Standards</b></p>	<p><b>C01:</b> To discuss the existing accounting theory practices to obtain a better understanding of them.</p> <p><b>C02:</b> To discuss the financial position, changes in financial position, performance of entities which is very important for the purpose of economic decision making.</p> <p><b>C03:</b> To identify the transparency, reliability, consistency and comparability of financial statements.</p> <p><b>C04:</b> To know the reliability and comparability that a reporting entity provides regarding acquisition and consolidations.</p> <p><b>C05:</b> To compare and understand the differences in the Financial reporting across the globe</p>
<p><b>Research Methodology and Project Report</b></p>	<p><b>C01:</b> Students will learn the importance of research and research methodology, as well as to analyze the issues that arise during social science research.</p> <p><b>C02:</b> Learn to identify research problem and plan a research design.</p> <p><b>C03:</b> Knowledge of determining sample size, data sources based on</p>

the research problem

**CO4:** Imparted framing hypothesis and relevant statistical tools to be applied for authentication of the study.

**CO5:** Skills for writing project report are acquired.