

SIR C R REDDY COLLEGE FOR WOMEN

(Affiliated to Adikavi Nannaya University, Rajamahendravaram)

Vatluru(Post), Pedapadu Mandal, Eluru.

B.COM CA & GENERAL

DEPARTMENT OF COMMERCE

COURSE OUTCOMES

B.Com CA & General

COURSE OUTCOMES

B.Com	Semester: I	Credits:4
Course:1A	FUNDAMENTALS OF ACCOUNTING (CA&GEN)	Hrs/Wk:5

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

Acquire 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 cashbook and passbook in terms
Of balance and make reconciliation.

CO-5

Critically examine the balance sheets of a sole trader for different
accounting periods.

B.Com	Semester: I	Credits:4
Course:1B	BUSINESS ORGANIZATION AND MANAGEMENT (CA & GEN)	Hrs/Wk:5

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 organization so of the business firms and judge the best among them.

CO-5

Design and plan to registra business firm. Prepare different documents to register a company at his own.

B.Com	Semester: I	Credits:4
Course:1 C	BUSINESS ENVIRONMENT (GEN)	Hrs/Wk:60

Course Outcomes:

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

C0-1

Understand the concept of business environment.

CO-2

Define Internal and External elements affecting business environment.

C0-3

Explain the economic trends and its effect on Government policies.

CO-4

Critically examine the recent development in economic and business policies of the Government.

C0-5

Evaluate and judge the best business policies in Indian business environment.

B Com	Semester: II	Credits:4
Course:2A	FINANCIAL ACCOUNTING(CA&GEN)	Hrs/Wk:5

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

To know the difference between Joint Venture and Partnership record.

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 business using the principle of existing accounting system.

B Com	Semester: II	Credits:4
Course:2B	BUSINESSE CONOMICS(CA& GEN)	Hrs/Wk:5

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.

B.Com	Semester II	Credits:4
Course:2C	BANKING THEORY AND PRACTICE (GEN)	Hrs/Wk:60

Course Outcomes:

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

C0-1

Understand the basic concepts of banks and function sof commercial banks.

C0-2

Demonstrate an awareness of law and practice in a banking context.

C0-3

Engage in critical analysis of the practice of law.

C0-4

Critically examine the current scenario of Indian Banking system.

C0-5

Formulate the procedure for better service to the customers from various banking innovations.

B Com	Semester: III	Credits:4
Course:3A	ADVANCED ACCOUNTING(CA & GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understand the concept of Non-profit organizations and its accounting process.

C0-2

Comprehend the concept of single-entry system and preparation of Statement of affairs.

C0-3

Familiarize with the legal formalities at the time of dissolution of the firm.

C0-4

Prepare financial statements for partnership firm
On dissolution of the firm.

C0-5

Employee critical thinking skills to understand the difference
between the dissolution of the firm and dissolution of partnership.

B Com	Semester: III	Credits:4
Course:3B	BUSINESSS TATISTICS(CA & GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understand the importance of Statistics in real life.

C0-2

Formulate complete ,concise, and correct mathematical proofs.

C0-3

Frame problems using multiple mathematical and statistical tools,
measuring relationships by using standard techniques.

C0-4

Build and assess data-based models.

C0-5

Learn and apply the statistical tools in day life.

B.Com	Semester: III	Credits:4
Course:3C	MARKETING(GEN)	Hrs/Wk:60

Course Outcomes:

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

C0-1

Develop an idea about marketing and marketing environment.

C0-2

Understand the consumer behaviour and market segmentation process.

C0-3

Comprehend the product lifecycle and product line decisions.

C0-4

Know the process of packaging and labeling to attract the customers.

C0-5

Formulate new marketing strategies for a specific new product.

B Com	Semester: IV	Credits:4
Course:4A	CORPORATE ACCOUNTING (CA & GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understand the Accounting treatment of Share Capital and aware of Process of book building.

C0-2

Demonstrate the procedure for issue of bonus shares and buy back of Shares

C0-3

Comprehend the important provisions of Companies Act, 2013 and prepare Final accounts of a company with Adjustments

C0-4

Participate in the preparation of consolidated accounts for a corporate Group.

C0-5

Understand analysis of complex issues, formulation of well-reasoned Arguments and reaching better conclusions.

C0-6

Communicate accounting policy choices with reference to relevant law Sand accounting standards

B Com	Semester: IV	Credits:4
Course:4B	COST AND MANAGEMENT ACCOUNTING (CA&GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Apply Cost and Management

C0-2

Accounting methods for both manufacturing and service industry.

C0-3

Prepare cost sheet ,quotations ,and tenders to organization for different works.

C0-4

Analyze cost-volume-profit techniques to determine optimal managerial decisions.

C0-5

Compare and contrast the financial statements of firms and Interpret the results.

C0-6

Prepare analysis of various special decisions, using relevant management technique.

B Com	Semester: IV	Credits:4
Course:4C	INCOME TAX (CA&GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Acquire the complete knowledge of the tax evasion ,tax avoidance and tax planning.

C0-2

Understand the provisions and compute income tax for various sources.

C0-3

Grasp amendments made from time to time in Finance Act.

C0-4

Compute total income and define tax complicacies and structure.

C0-5

Prepare and File IT return so find individual at his own.

B Com	Semester: IV	Credits:4
Course:4D	BUSINESS LAW (CA&GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understand the legal environment of business and laws of business.

C0-2

Highlight the security aspects in the present cyber-crimes cenario.

C0-3

Apply basic legal knowledge to business transactions.

C0-4

Understand the various provisions of Company Law.

C0-5

Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.

B Com	Semester: IV	Credits:4
Course:4E	AUDITING (CA & GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understanding the meaning and necessity of audit in modern era.

C0-2

Comprehend the role of auditor in avoiding the corporate frauds.

C0-3

Identify the steps involved in performing audit process.

C0-4

Determine the appropriate audit report for a given audit situation.

C0-5

Apply auditing practices to different types of business entities.

B.Com	Semester: IV	Credits:4
Course: 4F	GOODS AND SERVICES TAXES (GEN)	Hrs/Wk:60

Course Outcomes:

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

C0-1

Understand the basic principles underlying the Indirect Taxation Statutes.

C0-2

Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.

C0-3

Identify and analyze the procedural aspects under different applicable statutes related to GST.

C0-4

Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.

C0-5

Develop various GST Returns and reports for business transactions in Tally.

B.Com	Semester–V(Skill Enhancement Course-Elective)	Credits:4
Course:6-A	ADVANCED CORPORATE ACCOUNTING(CA)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understand Corporate Accounting environment

C0-2

Record Transactions related to Purchase of Business Amalgamation and Reconstruction

C0-3

Analyze the situations of Purchase of Business and Liquidation

C0-4

Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts C0-5

C0-5

Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

B.Com	Semester–V(Skill Enhancement Course- Elective)	Credits:4
Course:7-A	SOFTWARE SOLUTIONS TO ACCOUNTING (CA)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understand the technical environment of accounting soft wares.

C0-2

Highlight the major accounting soft wares in India.

C0-3

Apply basics of accounting soft wares in to business firms for accounting transactions.

C0-4

Understand the various versions of Tally and other soft wares.

C0-5

Integrate the concept of different Accounting soft wares for accounting purpose

C0-6

Design new approaches for use of accounting soft ware environment.

B.Com	Semester-V(Skill Enhancement Course-Elective)	Credits:4
Course:8-A	MANAGEMENT ACCOUNTING AND PRACTICE (GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.

C0-2

Compute Ratios and draw inferences

C0-3

Analyze the performance of the organization by preparing funds flow Statement and cash flow statements

C0-4

prepare cash budget, fixed budget and flexible budget.

B.Com	Semester-V (Skill Enhancement Course-Elective)	Credits:4
Course:9-A	COST CONTROL TECHNIQUES (GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Differentiate cost control, cost reduction concepts and identify effective techniques.

C0-2

Allocate over heads on the basis of Activity Based Costing.

C0-3

Evaluate techniques of cost audit and rules for cost record.

C0-4

Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

B.Com	Semester–V(Skill Enhancement Course-Elective)	Credits:4
Course:10-B	LIFE INSURANCE WITH PRACTICE (CA & GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understand the features of life insurance schemes and policies and insurance companies in India.

C0-2

Analyze various schemes and policies related to Life Insurance sector

C0-3

Choose suitable insurance policy for given situation and respective persons

C0-4

Acquire Insurance Agency skills and other administrative skills

C0-5

Acquire skill of settlement of claims under various circumstances

B.Com	Semester–V(Skill Enhancement Course-Elective)	Credits:4
Course:11-B	GENERAL INSURANCE WITH PRACTICE (CA & GEN)	Hrs/Wk:5

Course Outcomes:

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

C0-1

Understand the Features of General Insurance and Insurance Companies in India

C0-2

Analyze various schemes and policies related to General Insurance sector

C0-3

Choose suitable insurance policy under Health, Fire, Motor ,and Marine Insurances

C0-4

Acquire General Insurance Agency skills and administrative skills

C0-5

Apply skill for settlement of claim sunder various circumstances

B.Com	Semester–V(Skill Enhancement Course-Elective)	Credits:4
Course:16C	DIGITAL MARKETING (GEN)	Hr/Wk:60

Course Outcomes:

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

C0-1

Analyze online Micro and Macro Environment

C0-2

Design and create website

C0-3

Discuss search engine marketing

C0-4

Create blogs, videos , and share

B.Com	Semester–V(Skill Enhancement Course-Elective)	Credits:4
Course:17C	SERVICE MARKETING (GEN)	Hr/Wk:60

Course Outcomes:

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

C0-1

Discuss the reasons for growth of service sector.

C0-2

Examine the marketing strategies of Banking Services, insurance and education services.

C0-3

Review conflict handling and customer Responses in services marketing

CO-4

Describe segmentation strategies in service marketing.
