



(Estd : 1987)

# **SIR C R REDDY COLLEGE FOR WOMEN**

(Affiliated to ADIKAVI NANNAYA UNIVERSITY, Rajamahendravaram)

An ISO - 9001:2015, 14001:2015, 50001:2018 Certified Institution

UGC 2(f) certified institution

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## **B.COM CA & GENERAL**

## **DEPARTMENT OF COMMERCE**

## **COURSE OUTCOMES**

## B.Com CA & General

### COURSE OUTCOMES

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

#### 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.

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

**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.

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

**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.

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

**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.

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

**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.

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

**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.

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

**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.

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

**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.

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

**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.

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

**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

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

**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.

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

**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.

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

**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.

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<b>B Com</b>	<b>Semester: IV</b>	<b>Credits:4</b>
<b>Course:4E</b>	<b>AUDITING (CA &amp; GEN)</b>	<b>Hrs/Wk:5</b>

**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.

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

**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.

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

**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.

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

**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.

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

**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.

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

**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.

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

**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

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

**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

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

**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

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

**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

**C0-4**

Describe segmentation strategies in service marketing.

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