



**A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A),  
KAKINADA**

**DEPARTMENT OF COMMERCE**

COURSE OUTCOMES 2020-21

B.Com General & Computer Applications

1<sup>st</sup> Semester:

Course 1A: Fundamentals of Accounting

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

- Identify transactions and events that need to be recorded in the books of accounts.
- the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.

Course 1B: Business Organization and Management

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

Course 1C: Business Environment

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

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.

- Develop the new ideas for creating good business environment.

## IInd SEMESTER

### Course 2A: Financial Accounting

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.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

### Course 2B: Business Economics

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

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behaviour.
- Evaluate the factors, such as production and costs affecting firms behaviour.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

### Course 2C: Banking Theory and Practice

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

- Understand the basic concepts of banks and functions of commercial banks.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law.
- Organize information as it relates to the regulation of banking products and services.
- Critically examine the current scenario of Indian Banking system.

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

### III SEMESTER

#### DSC 1 C - Corporate Accounting (General&Computer Applications)

- This paper consists of various important contents of Accounting procedures maintained by the Companies. From this paper the student can learn-
- The division of company Capital, method of issuing the various securities, forfeiture and reissue of shares.
- The concept of Book building gives additional knowledge to the student.
- The accounting treatment concerned to convertible and non-convertible Debentures.
- The valuation of shares and Goodwill of a company in different situations
- How the companies prepare their Final accounts and the latest trends in the preparation of final Accounts.

#### DSC 2 C BUSINESS STATISTICS (General & Vocational)

From this paper the student can learn-

- Various methods of data collection, tabulation and the graphic representation of statistical data.
- Methods of measurement of various Central Tendencies.
- Methods of measurement of various measures of dispersion.
- Methods of measurement of Relation.
- Methods of construction of various Index numbers.

#### DSC 3C - Banking Theory & Practice(General only)

Students gain knowledge in-

- Central banks and commercial banks.
- The opportunity to acquire and develop key skills.
- Development brokage, mortgage, banking and investment daily Industries.
- Collecting banker pays to the customer the amount of the cheque of credits.
- Different types of customers and its relationship.

### IV Semester

#### INCOME TAX

Students will be able to learn and understand -

- The basics concepts of income tax and its purpose .

- Computation of Taxable Income from various sources viz., Income from salary, House property, Income and gains from business or profession, capital gains and income from other sources.
- Computation of total taxable income and deductions allowed under various sections of Income Tax Act.
- Preparing business and individual tax returns in accordance with regulations of the appropriate authorities.

#### BUSINESS LAWS (General & Computer Applications)

To enable the students learn-

- The objective of this course is to provide the students with practical legal knowledge of general business law issues.
- It aims at providing a rich fund of contemporary knowledge ,
- time tested principles, basic concepts,
- emerging ideas, evolving theories, latest technique , ever changing procedures &
- practices in the field of Law

#### ACCOUNTING FOR SERVICE ORGANISATION (GENERAL & VOCATIONAL)

Students are able to learn, understand -

- The Provisions of Companies Act, 2013 and
- prepare the accounts of -
- Electricity supply companies .
- Bank Accounts and
- Insurance Companies including general Insurance.

Semester V (w.e.f. 2017-18)

##### 5.1 Business Leadership (General)

- To facilitate the students to learn the concepts of business leadership. After reading three units students should have learn about
- Leadership traits, skills and styles, leadership development.
- Decision making and leadership, power influence.
- Leadership in business organisation, organizational culture.
- Leadership for sustainability, special topics.

##### 5.2 : COST ACCOUNTING (General & Vocational)

From this the student can learn-

- Various concepts of Cost accounting and how to compute the Total cost and Profit/Loss.

- Various methods of pricing of Issuing material and various stock levels to be maintained in the store.
- Various methods of wage payment and incentive bonus schemes.
- Allotment and Apportionment of Overheads.
- The Accounting treatment in Process Costing.& Various costing techniques like Marginal Costing and Standard costing.

#### Banking Theory & Practice B.COM. (VOCATIONAL ONLY)

Students gain knowledge in-

- Central banks and commercial banks.
- The opportunity to acquire and develop key skills.
- Development brokerage, mortgage, banking and investment daily Industries.
- Collecting banker pays to the customer the amount of the cheque of credits.
- Different types of customers and its relationship.

Commercial geography:

- To understand the scope and content of Commercial Geography in relation to spatial distribution of Agriculture, Forest Resources and Industrial Production.
- To acquaint the students about dynamic aspects of Commercial Geography.
- To acquaint the students about dynamic Nature of Industrial Field in India.
- To make the students of commerce aware about the relationship between the Geographical Factors and Economic Activities.

#### DSC F 5.5 Purchase Management

Students will be able to understand-

- The supply management including the services of DGS&D.
- The issue of tenders and process involved in it and
- preparation of tenders and filling up of tender documents.
- Various buyer-seller relationships like transactional, cooperative and alliance.
- Supply chain management with JIT.

#### DSC F 5.5 Central Banking(Elective)

Students gain knowledge in-

- Central banks and commercial banks.
- The opportunity to acquire and develop key skills.
- Development brokage, mortgage, banking and investment daily Industries.
- Collecting banker pays to the customer the amount of the cheque of credits.

- Different types of customers and its relationship.

#### DSC F 5.6 Stores Management

Students will be able to understand -

- Stores functions and relationship with other Departments.
- Recent developments in material issues.
- Stock controlling techniques.
- Health and Safety directives on stores operations.
- Preparation of procedure manuals relating to Stores.

#### 5.6 Rural Farm Credit

Students gain knowledge in

- What is Rural credit & Farm Credit
- The opportunity to acquire and develop key terminology.
- Sources of Rural and Farm Credit.
- Different types of Lending Institutions for Rural and Farm Credit.
- Strategies for Growth and analysis of Farm Credit.

Semester VI (w.e.f. 2017-18)

#### DSC 1 G 6.2 : Marketing (General & Vocational)

The student can learn-

- Various concepts of marketing and its environment.
- The buying decision process and various marketing segments, about the dealing of new products, product mix and product line decisions.
- The attitude of marketing personnel in pricing decisions.
- Promotional and distribution activities of marketing department of a concern.
- It helps the student to enter into any marketing profession.

#### DSC 2G 6.3 Auditing (General & Computer Applications)

The students are able to know and understand –

- The role of auditor in checking corporate frauds.
- Different types of audit and
- planning of audit before commencing audit in any company/ organization .
- Vouching of transactions as a part of investigation.
- Preparation of audit report following relevant provisions of Companies Act, 2013.

#### DSC 3G 6.4 : Management Accounting

From this paper the student can learn-

- Analysis of various financial statements.

- Analysis and interpretation of Accounting Ratios.
- To prepare the funds flow statements and Cash flow statements.
- The application of Marginal costing techniques.

#### Tally with GST (B.Com Vocational)

To enable the students learn –

- About GST introduced recently and its feasibility over VAT .
- Computation GST using Tally and filing of quarterly
- filling returns.
- Latest amendments,
- GST Council

#### DSC H 6.5 : Agricultural and Rural Marketing

Students are able to know and learn-

- Rural markets and agricultural yards.
- Rural vs Urban consumer.
- Problems and challenges in agricultural marketing.
- Agricultural mechanism to support farmers.
- Role of Government and Non government agencies in development of rural markets and agriculture.

#### DSC H 6.5 - Financial Services

Students are able to know and learn-

- Role of Financial Services.
- Need and Importance , Types of Financial services
- Problems and challenges faced by Financial Service Organizations.
- Role of Government and Non government agencies in development of rural markets and agriculture

#### DSC H 6.6 - Warehouse Management

The students will be able-

- Understand different warehouse managing systems.
- Prepare and maintain inventories ,
- Understand the risk factors in ware house management and designs his own measures, for safety and security.
- Understand different warehousing practices .

- Solve problems that arise in warehouse management .

DSC H 6.6 - Marketing of Financial Services

Learning Out Comes:

Student able to learn

- Financial services meaning and their Role
- Pricing strategis adopted
- Marketing mix of financial services.

R.R.D. Girdly

K.N.B. Kumari

