



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

**DEPARTMENT OF COMMERCE**

COURSE OUTCOMES 2021-22

Sl. No	Sem	Courses	Name of Course Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/ Week	Credits	Marks	
						Mid Sem	Final
1		1A	Fundamentals of Accounting (Gen & CA)	5	4	25	75
2		1B	Business Organization and Management (Gen & CA)	5	4	25	75
3		1C	Business Environment (Gen)/ Information Technology (CA)	5	4	25	75
4	I	2A	Financial Accounting (Gen & CA)	5	4	25	75
5	I	2B	Business Economics (Gen & CA)	5	4	25	75
6	I	2C	Banking Theory & Practice (Gen) / E-commerce and Web Designing (CA)	5	4	25	75
7	I	3A	Advanced Accounting (Gen & CA)	5	4	25	75
8	I	3B	Business Statistics (Gen & CA)	5	4	25	75
9	I	3C	Marketing (Gen)/ Programming with C & C++ (CA)	5	4	25	75
10	IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
11	IV	4B	Cost and Management Accounting (Gen & CA)	5	4	25	75
12	IV	4C	Income Tax (Gen & CA)	5	4	25	75
13	IV	4D	Business Laws (Gen & CA)	5	4	25	75
14	IV	4E	Auditing (Gen & CA)	5	4	25	75
15	IV	4F	Goods and Service Tax (Gen)/ Data Base Management System (CA)	5	4	25	75
<b>Total</b>				<b>75</b>	<b>60</b>	<b>375</b>	<b>1125</b>

1<sup>st</sup> Semester:

Course 1A: Fundamentals of Accounting

At the end of the course, the student will be 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 be 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.

II<sup>nd</sup> SEMESTER

Course 2A: Financial Accounting

At the end of the course the student will be 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

Course: 3A Advanced Accounting

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

- Understand the concept of Non-profit organizations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.

- Familiarize with the legal formalities at the time of dissolution of the firm .
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

Course: 3B Business Statistics

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

- Understand the importance of Statistics in real life.
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

Course: 3C Marketing

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

- Develop an idea about marketing and marketing environment.
- Understand the consumer behaviour and market segmentation process.
- Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given product.
- Design and develop new advertisements to given products.

Course: 4A CORPORATE ACCOUNTING

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

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

Course: 4B COST AND MANAGEMENT ACCOUNTING

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

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

Course: 4C INCOME TAX

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

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

Course: 4D BUSINESS LAW

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

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

Course: 4E AUDITING

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

- Understanding the meaning and necessity of audit in modern era.
- Comprehend the role of auditor in avoiding the corporate frauds.
- Identify the steps involved in performing audit process.
- Determine the appropriate audit report for a given audit situation.

- Apply auditing practices to different types of business entities.
- Plan an audit by considering concepts of evidence, risk and materiality

Course: 4F GOODS AND SERVICES TAXES

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

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally.

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

Student able to learn

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

R.R.D. Girisly

