



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

DEPARTMENT OF COMMERCE

COURSE OUTCOMES 2022-23

| 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 | End |
| 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 | ✓ | 4A | Corporate Accounting (Gen & CA) | 5 | 4 | 25 | 75 |
| 11 | ✓ | 4B | Cost and Management Accounting (Gen & CA) | 5 | 4 | 25 | 75 |
| 12 | ✓ | 4C | Income Tax (Gen & CA) | 5 | 4 | 25 | 75 |
| 13 | ✓ | 4D | Business Laws (Gen & CA) | 5 | 4 | 25 | 75 |
| 14 | ✓ | 4E | Auditing (Gen & CA) | 5 | 4 | 25 | 75 |
| 15 | ✓ | 4F | Goods and Service Tax (Gen)/ Data Base Management System (CA) | 5 | 4 | 25 | 75 |
| Total | | | | 75 | 60 | 375 | 1125 |

Structure of SECs for Semester–V

(To choose One pair from the THREE alternate pairs of SECs)

| Course Number 6&7 | Name of Course | Hours/Week | Credits | Marks | |
|----------------------|----------------------------------|------------|---------|-------|---------|
| | | | | IA–25 | Sem End |
| 16-A | Advanced Corporate Accounting | 5 | 4 | 25 | 75 |
| 17-A | Software Solutions to Accounting | 5 | 4 | 25 | 75 |
| OR | | | | | |
| 18 -A | Management Accounting | 5 | 4 | 25 | 75 |
| 19-A | Cost Control Techniques | 5 | 4 | 25 | 75 |
| OR | | | | | |
| 20-A | Stock Markets | 5 | 4 | 25 | 75 |
| 21-A | Stock Market Analysis | 5 | 4 | 25 | 75 |

1st Semester:

Course1A: 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.

IIInd 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

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 complications 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)

Course: 18A Management Accounting and Practice

- Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
- Compute ratios and draw inferences

- Analyze the performance of the organization by preparing funds flow statement and cash flow statements
- Prepare cash budget, fixed budget and flexible budget.

Course:19A Cost Control Techniques

The student will be able to

- Differentiate cost control, cost reduction concepts and identify effective techniques.
- Allocate overheads on the basis of Activity Based Costing.
- Evaluate techniques of cost audit and rules for cost record.
- Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

Course:20B Life Insurance with Practice

After completing the course, the student shall be able to:

- Understand the Features of Life Insurance, schemes and policies and insurance companies in India
- Analyze various schemes and policies related to Life Insurance sector
- Choose suitable insurance policy for given situation and respective persons
- Acquire Insurance Agency skills and other administrative skills
- Acquire skill of settlement of claims under various circumstances

Course:21-B General Insurance Procedure and Practice

After completing the course, the student shall be able to:

- Understand the Features of General Insurance and Insurance Companies in India
- Analyze various schemes and policies related to General Insurance sector
- Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
- Acquire General Insurance Agency skills and administrative skills
- Apply skill for settlement of claims under various circumstances

Course: 16C DigitalMarketing

- Analyze online Micro and Macro Environment
- Design and create website
- Discuss search engine marketing
- Create blogs, videos, and share

Course:17C Service Marketing

- Discuss the reasons for growth of service sector.
- Examine the marketing strategies of Banking Services, insurance and education services.
- Review conflict handling and customer Responses in services marketing
- Describe segmentation strategies in service marketing.
- Suggest measures to improve services quality and their service delivery.

R.R.D. Girisly

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N.P.V. Davi

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K.N.B. Kumari

