



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

DEPARTMENT OF COMMERCE

COURSE OUTCOMES 2023-24

Programme	Semester	Course	Course outcomes
B.Com General/ Computer Applications/ Digital Marketing	I	Fundamentals of Commerce	1 Identify the role commerce in Economic Development and Societal Development.
			2. Equip with the knowledge of imports and exports and Balance of Payments.
			3. Develop the skill of accounting and accounting principles.
			4 They acquire knowledge on micro and micro economics and factors determine demand and supply.
			5. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing
B.Com General/ Computer Applications/ Digital Marketing	I	Business Organization	1. Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
			2. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems.
			3. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.
B.Com General/	II	Financial Accounting	Identify transactions and events that need to be recorded in the books of accounts.

Computer Applications/ Digital Marketing			Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
			Know the difference between Joint Ventures and Consignment.
			Critically examine the balance sheets of a sole trader for different accounting periods.
			Design new accounting formulas & principles for business organizations.
B.Com General/ Computer Applications/ Digital Marketing		Business Management	1. Understand the concept of Business Management along with the basic laws and norms.
			2. Able to understand the terminologies associated with the field of Business Management and control along with their relevance.
			3. identify the appropriate method and techniques of Business Management for solving different problems.
			4. understand the concept of Planning, Organizing, Direction, Motivation and Control etc.
B. Com General/ Computer Applications	III	Advanced Accounting	1. Understand the concept of Non-profit organisations and its accounting process.
			2. Comprehend the concept of single-entry system and preparation of statement of affairs.
			3. Familiarize with the legal formalities at the time of dissolution of the firm .
			4. Prepare financial statements for partnership firm on dissolution of the firm.

			5. Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.
B. Com General/ Computer Applications	III	Business Statistics	1. Understand the importance of Statistics in real life.
			2. Formulate complete, concise, and correct mathematical proofs.
			3. Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
			4. Build and assess data-based models.
			5. Learn and apply the statistical tools in day life.
			6. Create quantitative models to solve real world problems in appropriate contexts
B. Com General/ Computer Applications	III	Marketing	1. Develop an idea about marketing and marketing environment.
			2. Understand the consumer behaviour and market segmentation process.
			3. Comprehend the product life cycle and product line decisions.
			4. Know the process of packaging and labeling to attract the customers.
			5. Formulate new marketing strategies for a specific new product.
			6. Develop new product line and sales promotion techniques for a given product.
B. Com General/ Computer Applications	IV	Business Laws	1. Understand the legal environment of business and laws of business.
			2. Highlight the security aspects in the present cyber-crime scenario.

			3. Apply basic legal knowledge to business transactions.
			4. Understand the various provisions of Company Law.
			5. Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
			6. Integrate concept of business law with foreign trade.
B. Com General/ Computer Applications	IV	Income Tax	1. Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
			2. Understand the provisions and compute income tax for various sources.
			3. Grasp amendments made from time to time in Finance Act.
			4. Compute total income and define tax complications and structure.
			5. Prepare and File IT returns of individual at his own.
B. Com General/ Computer Applications	IV	Auditing	1. Understanding the meaning and necessity of audit in modern era.
			2. Comprehend the role of auditor in avoiding the corporate frauds.
			3. Identify the steps involved in performing audit process.
			4. Determine the appropriate audit report for a given audit situation.
			5. Apply auditing practices to different types of business entities.
			6. Plan an audit by considering concepts of evidence, risk and materiality

B. Com General/ Computer Applications	IV	Corporating Accounting	1. Understand the Accounting treatment of Share Capital and aware of process of book building.
			2. Demonstrate the procedure for issue of bonus shares and buyback of shares.
			3. Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
			4. Participate in the preparation of consolidated accounts for a corporate group.
			5. Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
			6. Communicate accounting policy choices with reference to relevant laws and accounting standards.
B. Com General/ Computer Applications	IV	Cost & Management Accounting	1. Understand various costing methods and management techniques.
			2. Apply Cost and Management accounting methods for both manufacturing and service industry.
			3. Prepare cost sheet, quotations, and tenders to organization for different works.
			4. Analyze cost-volume-profit techniques to determine optimal managerial decisions.
			5. Compare and contrast the financial statements of firms and interpret the results.
			6. Prepare analysis of various special decisions, using relevant management techniques.
B. Com General	IV	Goods & Service Tax	1. Understand the basic principles underlying the Indirect Taxation Statutes.

			2. Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.
			3. Identify and analyze the procedural aspects under different applicable statutes related to GST.
			4. Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
			5. Develop various GST Returns and reports for business transactions in Tally.
B. Com General/ Computer Applications	V	Management Accounting & Practice	1. Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
			2. Compute ratios and draw inferences
			3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
			Prepare cash budget, fixed budget and flexible budget.
B. Com General/ Computer Applications	V	Cost Control Techniques	1. Differentiate cost control, cost reduction concepts and identify effective techniques.
			2. Allocate overheads on the basis of Activity Based Costing. 3: Evaluate techniques of cost audit and rules for cost record.
			3. Appraise the application of marginal costing techniques to evaluate performances, fix selling
B. Com General/ Computer Applications	V	General Insurance Procedure & Practice	1. Understand the Features of General Insurance and Insurance Companies in India
			2. Analyze various schemes and policies related to General Insurance sector

			3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
			4. Acquire General Insurance Agency skills and administrative skills
			5. Apply skill for settlement of claims under various circumstances
B. Com General/ Computer Applications	V	Life Insurance with Practice	1. Understand the Features of Life Insurance , schemes and policies and insurance companies in India
			2. Analyze various schemes and policies related to Life Insurance sector
			4. Acquire Insurance Agency skills and other administrative skills
			5. Acquire skill of settlement of claims under various circumstances
B. Com General	V	Service Marketing	1. Discuss the reasons for growth of service sector.
			2. Examine the marketing strategies of Banking Services, insurance and education services.
			3. Review conflict handling and customer Responses in services marketing
			4. Describe segmentation strategies in service marketing.
			5. Suggest measures to improve services quality and their service delivery
B. Com General	V	Digital Markeing	1. Analyze online Micro and Macro Environment
			2. Design and create website
			3. Discuss search engine marketing
			4. Create blogs, videos, and share

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Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
I	Fundamentals of Commerce	CO1	2	3	2	2	2
		CO2	3		2	3	1
		CO3	3	3	3	2	2
		CO4	2	2	2	2	1
		CO5	1	2	3	2	2
			2.2	2.5	2.4	2.2	1.6
Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
I	Business Organization	CO1	3	2	2	2	1
		CO2	3	2	3	1	2
		CO3	3	3	2	2	3
			3	2.333	2.333	1.6667	2

Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
II	Financial Accounting	CO1	3	2	3	2	1
		CO2	3	3	3	1	
		CO3	2	2	3		3
		CO4	3	3	3	1	1
		CO5	2	3	3	2	2
			2.6	2.6	3	1.2	1.4
Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
	Business Management	CO1	3	1	2	1	2
		CO2	2	2	3	2	2
		CO3	2	3	2	2	3
		CO4	2	2		2	3
			2.25	2	1.75	1.75	2.5
Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
III	Advanced Accounting	CO1	3	1	3	2	2
		CO2	3	2	3	1	1

		CO3	1	3	3	2	3
		CO4	3	3	3	2	2
		CO5	3	3	3	1	3
			2.6	2.4	3	1.6	2.2

Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
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III	Business Statistics	CO1	3	3	3	2	3
		CO2	3	2	3	2	2
		CO3	3	3	3		2
		CO4	3	3	3	2	3
		CO5	3	3		2	3
		CO6	3	3	3	3	3
			3	2.833	2.5	1.83	2.667

Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
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III	Marketing	CO1	3		1	3	3
		CO2	3	3		3	3
		CO3	3	3		3	3

		CO4	1	2	1	2	3
		CO5	3	3	2	3	3
		CO6	3	3		3	3
			2.667	2.333	0.667	2.833	3
Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
IV	Business Laws	CO1	3	2	2		2
		CO2	3	2	1	2	1
		CO3	2	3		3	2
		CO4	3		3	2	1
		CO5	1	3	2	2	1
		CO6	3	2	2	1	
			2.5	2	1.667	1.6667	1.167
		CO	PO1	PO2	PO3	PO4	PO5
IV	Income Tax	CO1	3	1	3	2	2
		CO2	3	1	3	2	2
		CO3	3	1	3	1	2
		CO4	3	2	3	2	3

		CO5	3	3	3	3	3
			3	1.6	3	2	2.4
Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
IV	Auditing	CO1	3	2	3	2	2
		CO2	3	2	3	2	3
		CO3	2	2	3	1	2
		CO4	3	2	3	2	1
		CO5	2	2	3	2	2
		CO6	2	3	3	1	2
			2.5	2.1667	3	1.667	2
			CO	PO1	PO2	PO3	PO4
IV	Corporatin g Accountin g	CO1	2	3	2	3	2
		CO2	3	2	3		
		CO3	3	3	3		2
		CO4	3	2	3	2	1
		CO5	1	2	3	2	2

		CO6	3	3	3		3
			2.5	2.5	2.833	1.167	1.667
Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
IV	Cost & Management Accounting	CO1	3		2	3	1
		CO2	3	2	3	2	2
		CO3	3	1	3	2	2
		CO4	3	3	3	2	1
		CO5	1	2	3	2	2
		CO6	1	2	2	3	3
			2.333	1.6667	2.667	2.333	1.8333
Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
IV	Goods & Service Tax	CO1	2	3	2	3	2
		CO2	3		2	3	1
		CO3	3	3	3	2	2

		CO4	3	2	3	2	1
		CO5	1	2	3	2	2
			2.4	2	2.6	2.4	1.6

Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
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V	Management Accounting & Practice	CO1	3	2	2	3	2
		CO2	3	3	3	2	3
		CO3	3	3	1	2	
		CO4	3		2	2	3
			3	2	2	2.25	2

Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
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V	Cost Control Techniques	CO1	3		2	2	3
		CO2	3	3	1	2	
		CO3	3	3	1	3	3
			3	3	1.333	2.333	2

Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
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V	General Insurance	CO1	2	1	2	3	2
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	Procedure & Practice	CO2	3		2	2	3
		CO3	3	3	1	2	
		CO4	3	3	1	3	3
		CO5	2	3			2
			2.6	2.5	1.2	2	2

Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
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V	Life Insurance with Practice	CO1	3	2	2	3	2
		CO2	3	3	3	2	3
		CO3	3	3	1	2	
		CO4	3	3	1	3	3
			3	2.75	1.75	2.5	2

Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
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V	Service Marketing	CO1	2	1	2	3	2
		CO2	3		2	2	3
		CO3	3	3	1	2	
		CO4	3	3	1	3	3
		CO5	3	3		2	2
			2.8	2	1.2	2.4	2

Semester	Course	CO	PO1	PO2	PO3	PO4	PO5
V	Digital Marketing	CO1	3			2	2
		CO2	3	3	1	3	3
		CO3	3	3	3	3	3
		CO4	3	2	1	3	3
		CO5	3	2	1.25	2.75	2.75

R.R.D. Girisly

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G. George

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N.P.V. L. Davi

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B. Suseela

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