



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

**DEPARTMENT OF COMMERCE**

**COURSE OUTCOMES 2024-25**

Programme	Semester	Course Codes	Course	Course Outcomes 2024-25
B.Com General/ Computer Applications/ BIFS	I		Fundamentals of Commerce	1 Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments.
				2. Develop the skill of accounting and accounting principles.
				3 They acquire knowledge on micro and micro economics and factors determine demand and supply.
				4. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.
				5. Acquire skills on web designing, digital marketing and utilize data analytics to predict customer behavior.
B.Com General/ Computer Applications	I		Business Organization	Understand the concept and meaning, features, and stages of business development, and differentiate between industry, commerce, and profession.
				2. Able to Evaluate the key considerations for starting a business and compare different forms of business organizations.
				3. identify and analyze factors influencing plant location, layout, and business size, and assess criteria for optimum size.
				4. understand and discuss the roles of global financial institutions like IBRD, IMF, ADB, ECB, BIS, and NDB in international finance.
				5. Understand the evolution of computers, internet fundamentals, and ethical implications of technology

BA/BSC/B.Com	1		LEADERSHIP SKILLS	<p>1. Develop comprehensive understanding of assessment of personality and techniques.</p> <p>2. Know how to assess and enhance one's own personality.</p> <p>3. Comprehend leadership qualities and their importance. Understand how to develop leadership qualities</p>
BA/BSC/B.Com	I	Skill Course	ENTREPRENEURSHIP DEVELOPMENT	<p>1. Understand the concept of Entrepreneurship, its applications and scope.</p> <p>2. Applies the knowledge for generating a broad idea for a starting an enterprise/start up and Understand the content for preparing a Project Report for a startup and differentiate between financial, technical analysis and business feasibility.</p> <p>4. Know various types of financial institutions that help the business at Central, State and Local Level, Understand Central and State Government policies, Aware of various tax incentives, concessions</p>
B.Com General/ Computer Applications	II		Financial Accounting	<p>1. Explain the need for accounting, its objectives, functions, and distinguish between bookkeeping and accounting, including the advantages and limitations of accounting</p> <p>2. Demonstrate the process of double-entry bookkeeping, including journalizing, posting to ledgers, and preparing subsidiary books and trial balance, with an introduction to computerized accounting systems.</p> <p>3. Prepare final accounts, including trading, profit &amp; loss accounts, and balance sheets, using computer software.</p> <p>4. Understand the concept of depreciation, its causes, and apply different methods of calculating depreciation, including Straight Line, Written Down Value, and Annuity Method.</p> <p>5. Analyze consignment accounts, including accounting treatment for consigner and consignee, and distinguish between joint ventures and consignments, understanding their respective accounting procedures.</p>
B.Com General/ Computer	II		Business	<p>1. Define management and explain key principles of management by Henry Fayol and F.W. Taylor, along with understanding the functions and levels of management.</p>

Applications			Management	2. Analyze the nature, importance, and process of planning, and evaluate different types of plans and decision-making processes.
				3. Explain the principles of organizing, delegation of authority, decentralization, and departmentation, and differentiate between organizational structures such as line, line & staff, and functional organizations.
				4. Discuss the functions of directing, including motivation theories (like Maslow's hierarchy), leadership styles, and motivation techniques.
				5. Understand the nature and importance of controlling, identify common problems in control, and apply control techniques and processes for effective coordination.
B.Com BIFS	II	Course 4	Fundamentals Of Accounting	1. Identify transactions and events that need to be recorded in the books of accounts.
				2. Equip with the knowledge of accounting process and preparation of subsidiary books.
				3. Develop the skill of recording financial transactions and preparation of Trial Balance and rectification of errors.
				4. Analyse the difference between cash book and pass book in terms of balance and make reconciliation.
				5. Develop the skill of preparation of balance sheets of a sole trader for different accounting periods
BA/BSC/B.Com	II		Marketing Skills	1. Formulate a marketing plan that will meet the needs or goals of a business organization and Conduct market research to provide information needed to make marketing decisions.
				2. Understand different strategies for effective design of Marketing Mix
				3. Know the Sales Skills including effective personal selling skills
Minor for B.Com CA	II		Financial	CO1 Understand the role of financial services and distinguish between banking and non-banking financial companies, along with their fund-based and fee-based activities.

			Service s	<p>CO2: Analyze the scope and importance of merchant banking services, including venture capital, securitization, and demat services.</p> <p>CO3 Explain the types of leases, legal aspects, and rental evaluation, and understand the concepts of hire purchase and securitization of debts.</p> <p>CO4 Explain the types of leases, legal aspects, and rental evaluation, and understand the concepts of hire purchase and securitization of debts.</p> <p>CO5: Assess the purpose and types of credit ratings, understand credit rating symbols, and evaluate the roles of agencies like CRISIL and CARE.</p>
B.Com General/ Computer Application s	III		Advanc ed Accoun ting	<p>1. Understand the concept of Non-profit organizations and its accounting process,</p> <p>2. Comprehend the concept of single-entry system Double Entry system,</p> <p>3. Familiarize with the legal formalities at the time of Hire Purchase System.</p> <p>4. Understand and preparation of the Partnership Accounts and Prepare financial statements for partnership firm on dissolution of the firm.</p> <p>5. Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.</p>
B. Com General/ Computer Application s	III		Busines s Laws	<p>1 Explain the meaning, definition, and essential elements of a valid contract, and differentiate between valid, void, and voidable contracts under the Indian Contract Act, 1872</p> <p>2. 2. Analyze the essential elements of a valid offer, acceptance, and consideration, and understand their significance in contract formation</p> <p>3. Understand the rules regarding minors' contracts, contingent contracts, and the different modes of discharge, along with remedies for breach of contract.</p> <p>4. . Explain the key provisions of the Sale of Goods Act, 1930, and the Consumer Protection Act, 2019, focusing on sale agreements,</p>

				<p>conditions, warranties, rights of unpaid vendors, consumer rights, and the redressal mechanism</p> <p>5. Understand the Overview of Cyber Law and Safety Mechanisms</p>
B. Com General/ Computer Applications	III		Income Tax	<p>1. Understand the basic concepts of the Income Tax Act, including income, assesses, assessment year, residential status, and exemptions from tax.</p> <p>2. Analyze the tax treatment of salaries, allowances, perquisites, and deductions, and compute income from salaries.</p> <p>3. Compute income from house property and profits from business, identifying allowable and disallowed expenses</p> <p>4. Explain capital gains and income from other sources, and compute long-term and short-term capital gains.</p> <p>5. Compute the total income of an individual, including deductions under Section 80.</p>
B. Com General	III		Banking Theory and Practice	<p>1. Understand the meaning and functions of commercial banks, and explain the process of credit creation and the differences between central banking and commercial banking.</p> <p>2. Analyze different banking systems such as unit banking, branch banking, and investment banking, and explore innovations like e-banking, RTGS, NEFT, and mobile banking.</p> <p>3. Describe the types of banks, including indigenous banks, cooperative banks, regional rural banks, SIDBI, NABARD, and EXIM Bank, and their roles in the financial system.</p> <p>4. Explain the general and special relationships between bankers and customers, including KYC norms and the responsibilities involved.</p> <p>5. Understand the duties and responsibilities of collecting and paying bankers, along with the concepts of holder for value, holder in due course, and payment gateways.</p>
B. Com General/	IV		Money, banking	<p>1. Define money, explain its functions and classifications, and analyze its role in capitalist, socialist, and mixed economies,</p>

Computer Applications			and Financial Services	including theories of money supply determination and the RBI's approach to money supply.
				2. Describe the types and functions of banks, the process of credit creation, and the liabilities and assets of banks, along with an overview of commercial banking in India and the implications of recent banking sector reforms.
				3. Explain the functions of a central bank, including quantitative and qualitative methods of credit control, and analyze the role of the Reserve Bank of India in the financial system.
				4. Understand the role of financial markets and institutions, differentiate between the money market and capital market, and analyze the types of financial instruments and innovations, including the structure of various financial markets in India.
				5. Analyze interest rate determination, explore sources of interest rate differentials, and evaluate theories of the term structure of interest rates.
BA/B.Com/ B.Sc	III		Business Forecasting	1.To understand need and importance of Business forecasting.
				2.To Know various types of Business forecasting Techniques.
				3. To develop an understanding of application of forecasting tools in Business through applications of technology.
B. Com General/ Computer Applications	IV		Corporate Accounting	1. Understand the kinds of shares, including types of preference shares, and analyze the accounting treatment for the issue of shares at par, discount, and premium, including forfeiture and reissue of shares, and the implications of issuing bonus shares and buybacks.
				2. Analyze the accounting treatment for debentures issued and repayable at par, discount, and premium, including practical problems related to the issue and redemption of debentures.
				3. Explain the need for goodwill valuation and apply various methods, including the average profit method, super profits method, capitalization method, and annuity method, to solve valuation problems.

				<p>4. Understand the need for share valuation and apply different methods, including the net assets method, yield basis method, and fair value method, to solve valuation problems.</p> <p>5. Prepare final accounts of companies in accordance with the provisions of the Companies Act, 2013, including adjustments related to the profit and loss account and balance sheet, and solve related problems</p>
B. Com General/ Computer Applications	IV		Cost & Management Accounting	<p>1. Define cost accounting and management accounting, and explain their features, objectives, functions, and scope, including the preparation of a cost sheet with practical problems.</p> <p>2. Analyze techniques of inventory control and apply various methods for the valuation of material issues, including FIFO, LIFO, simple average, and weighted average methods.</p> <p>3. Understand direct and indirect labor costs, and apply different methods of wage payment and incentive schemes, including time rate, piece rate, Halsey, Rowan, and Taylor methods, with related problems.</p> <p>4. Evaluate financial statements and understand their features and limitations, while applying techniques for financial statement analysis, including comparative analysis, common size analysis, and trend analysis.</p> <p>5. Explain the meaning and features of marginal costing, and calculate contribution, profit-volume ratio, break-even point, margin of safety, and estimations of profit and sales, including practical problems.</p>
BA/B.com/B.Sc	IV		Digital Marketing	<p>1. Know the emerging trends in digital marketing and applicable knowledge of various digital marketing tools.</p> <p>2. Build a functional website with the help of WordPress and exposure to Search Engine Optimization tools</p> <p>3. Understand the different types of Social Media Marketing Techniques</p>
	IV		Design	<p>1. To understand the principles and fundamentals of Design Thinking as a problem-solving methodology</p>

BA/B.com/B.Sc			Thinking	<p>2.To foster creative thinking and ideation techniques to generate innovative solutions.</p> <p>3.To learn rapid prototyping methods for iterative testing and refinement of design concepts.</p>
B. Com General/Computer Applications	IV		AUDITING	<p>1. Understanding the meaning and necessity of audit in modern era, Comprehend the role of auditor in avoiding the corporate frauds</p> <p>2. Identify the steps involved in performing audit process,</p> <p>3. Determine the appropriate audit report for a given audit situation,</p> <p>4. Apply auditing practices to different types of business entities and</p> <p>5.Plan an audit by considering concepts of evidence, risk and materiality</p>
B. Com Computer Applications	IV	Minor I	Derivatives & Risk Management	<p>Define derivatives and explain their types, uses, and the differences between exchange-traded and OTC derivatives, along with an overview of the regulatory framework governing derivatives trading in India and SEBI guidelines</p> <p>Understand basic hedging practices, including forward contracts and their limitations, and introduce futures, stock index futures, commodity futures, and currency futures, highlighting the distinctions between futures and forwards, as well as pricing principles and optimal hedge ratios.</p> <p>Explain option terminology and types, including European and American calls and puts, exotic and Asian options, and analyze option pricing and strategies, emphasizing the concept of put-call parity.</p> <p>Describe the concept of swaps, including interest rate swaps and currency swaps, and discuss credit risk and the mechanics of swaps in financial markets.</p>
				<p>Apply risk management techniques using derivatives, including hedging strategies with Greeks, futures, index options, and futures, and understand the structure and policies of risk management in India, including Value at Risk (VaR) and historical simulations.</p>



B. Com Computer Applications		Minor II	Portfolio Management	<p>1. Define the concept of investment, differentiate between investment and speculation, and explain various forms of investment, including security and non-security investments, alongside the investment environment in India and the investment process.</p> <p>2. Identify and categorize different types of risks and returns, and calculate risk using standard deviation, variance, beta estimation, and alpha and beta coefficients, while understanding investors' attitudes toward risk and return.</p> <p>3. Understand SEBI guidelines for investor protection, identify the role of portfolio managers, and describe the portfolio management services and methods of operation, including career opportunities in portfolio management.</p> <p>4. Analyze the elements of portfolio management and apply various portfolio models, including the Markowitz Model, Efficient Frontier, Sharpe Single Index Model, Capital Asset Pricing Model, and Arbitrage Pricing Theory.</p> <p>5. Explain portfolio theory, including Markowitz Theory and Sharpe's Model, and apply the Jensen and Treynor Models in portfolio management, including solving simple problems related to these concepts.</p>
B. Com General/ Computer Applications	V		Management Accounting & Practice	<p>1. Understand the nature and scope of management accounting, its principles, significance, and limitations, and differentiate it from financial and cost accounting, while exploring tools for effective management accounting.</p> <p>2. Analyze financial performance using ratio analysis by calculating and interpreting various types of ratios, including profitability, solvency, and turnover ratios, while understanding the advantages and limitations of ratio analysis.</p> <p>3. Define working capital and its importance, and prepare a fund flow statement, understanding its meaning and uses in assessing financial health and operational efficiency.</p> <p>4. Apply the principles of cash flow analysis as per AS3 by preparing cash flow statements, understanding their meaning, uses, and the differences between cash flow</p>

				<p>statements and fund flow statements, along with the preparation of cash budgets, fixed budgets, and flexible budgets. Prepare cash budget, fixed budget and flexible budget.</p>
				<p>5. Explain the importance of management reporting by identifying the requisites of a good report, understanding different modes and kinds of reporting, and formulating strategies for effective management reporting while contrasting financial reporting with management</p>
B. Com General/ Computer Applications	V		Cost Control Techniques	<p>1. Understand the meaning and significance of cost control and cost reduction, explore various techniques and requisites for an effective cost control system, and differentiate between cost control and cost reduction, along with their respective scopes and essentials for implementation.</p>
				<p>2. Explain the concept of Activity-Based Costing (ABC), its characteristics, and categories, and analyze the allocation of overheads under ABC, along with the advantages of implementing ABC and understanding the meaning and types of cost audit, including auditing techniques.</p>
				<p>3. Apply Cost-Volume-Profit (CVP) analysis in decision-making scenarios such as profit planning, performance evaluation, pricing strategies, key factor analysis, make-or-buy decisions, and the implications of closing down or suspending activities, utilizing the principles of marginal costing.</p>
				<p>4. Define standard costing and its importance, analyze the advantages and limitations of standard costing, and perform variance analysis by computing and applying variances related to material and labor, understanding their significance in performance measurement.</p>
				<p>5. Explore modern costing techniques such as Kaizen costing and learning curve analysis by understanding their objectives, principles, advantages, and disadvantages, and applying the 5S methodology within the context of Kaizen costing to enhance cost management practices.</p>

B. Com General/ Computer Application s	V		General Insuran ce Proced ure & 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 Application s	V		Life Insuran ce 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 Marketi ng	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 Markei ng	1. Analyze online Micro and Macro Environment
				2. Design and create website
				3. Discuss search engine marketing
				4. Create blogs, videos, and share
				5. understanding the social media marketing

R.R.D. Girisly Juneda Seena

G. George

A. Dima

N.P.V. L. Davi

Aravind

B. Susela

Aravind

K.N.B. Kumari

A. S. P.

MD. Halim Faruq

V. Srinivas

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