



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

**DEPARTMENT OF COMMERCE**

**COURSE OUTCOMES 2024-25 – EVEN SEMESTERS II & IV SEMESTERS**

Programme	Semester	Course	Course Outcomes 2024-25
B.Com General/ Computer Applications	II	Financial Accounti ng	1. Explain the need for accounting, its objectives, functions, and distinguish between bookkeeping and accounting, including the advantages and limitations of accounting
			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.
			3. Prepare final accounts, including trading, profit & loss accounts, and balance sheets, using computer software.
			4. Understand the concept of depreciation, its causes, and apply different methods of calculating depreciation, including Straight Line, Written Down Value, and Annuity Method.
			5. Analyze consignment accounts, including accounting treatment for consigner and consignee, and distinguish between joint ventures and consignments, understanding their respective accounting procedures.
B.Com General/ Computer Applications	II	Business Manage ment	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.
			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	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 or 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 Services	1. Understand the role of financial services and distinguish between banking and non-banking financial companies, along with their fund-based and fee-based activities.
			2. Analyze the scope and importance of merchant banking services, including venture capital, securitization, and demat services.
			3. Explain the types of leases, legal aspects, and rental evaluation, and understand the concepts of hire purchase and securitization of debts.
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			5. Assess the purpose and types of credit ratings, understand credit rating symbols, and evaluate the roles of agencies like CRISIL and CARE.
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 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,
			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.
			5. Prepare final accounts of companies in accordance with the provisions of the Companies Act, 2013.
B. Com General/ Computer Applications	IV	Cost & Management Accounting	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.
			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.
			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.
			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.

			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.
BA/B.com/B.Sc	IV	Digital Marketing	1.Know the emerging trends in digital marketing and applicable knowledge of various digital marketing tools.
			2.Build a functional website with the help of WordPress and exposure to Search Engine Optimization tools
			3.Understand the different types of Social Media Marketing Techniques
BA/B.com/B.Sc	IV	Design Thinking	1.To understand the principles and fundamentals of Design Thinking as a problem- solving methodology
			2.To foster creative thinking and ideation techniques to generate innovative solutions.
			3.To learn rapid prototyping methods for iterative testing and refinement of design concepts.
B. Com General/ Computer Applications	IV	AUDITING	1.Understanding the meaning and necessity of audit in modern era, Comprehend the role of auditor in avoiding the corporate frauds
			2.Identify the steps involved in performing audit process,
			3.Determine the appropriate audit report for a given audit situation,
			4.Apply auditing practices to different types of business entities and
			5.5.Plan an audit by considering concepts of evidence, risk and materiality
B. Com Computer Applications	IV	Derivatives & Risk Management	1.Define derivatives and explain their types, uses, and the differences between exchange-traded and OTC derivatives.
			2.Understand basic hedging practices
			3.Explain option terminology and types, and analyze option pricing and strategies, emphasizing the concept of put-call parity.
			4.Describe the concept of swaps, and the mechanics of swaps in financial markets.
			5.Apply risk management techniques using derivatives

B. Com Computer Applications		Portfolio Managem ent	1. Define the concept of investment, differentiate between investment and speculation, and explain various forms of investment.
			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.
			3. Understand SEBI guidelines for investor protection, identify the role of portfolio managers,
			4. Analyze the elements of portfolio management and apply various portfolio models,
			5. Explain portfolio theory, including Markowitz Theory and Sharpe's Model, and apply the Jensen and Treynor Models in portfolio management,

R.R.D. Girisly

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G. Ganga

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N.P.V. L. Davi

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B. Suseela

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K.N.B. Kumari

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MD. Halanapareddy

V. Suma Var

V. Dwiga Manasa

