



# **A.S.D. Government Degree College for Women** **An Autonomous Institution**

**Jagannaickpur, Kakinada, Andhra Pradesh-533002**  
**Affiliated to Adikavi Nannaya University, Rajamahendravaram**



## **INTERNAL QUALITY ASSURANCE CELL**

2.6.1. The institution has stated learning outcomes (programme and course outcome)/graduate attributes which are integrated into the assessment process and widely publicized through the website and other documents and the attainment of the same are evaluated by the institution.

శ్రీ విద్యా ప్రవర్ధనాం

**B.COM(GENERAL)**  
**COURSE OUTCOMES**  
**(2018-23)**

**A.S.D.GOVERNMENT DEGREE COLLEGE FOR WOMEN(A),  
KAKINADA  
DEPARTMENT OF COMMERCE  
B.COM., COURSE OUTCOMES  
2018-19**

**1<sup>st</sup> Semester:**

**Course 1A: Fundamentals of Accounting**

- At the end of the course, the student will be able to;
- 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.
- 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.
- 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.
- Design new accounting formulas & principles for business organisations.

**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 nd 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.

## **IIIRD SEMESTER**

### **DSC 1 C – Advanced Accounting(General &Computer Applications)**

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

### **DSC 2 C BUSINESS STATISTICS (General & Vocational)**

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

### **DSC 3C – Marketing (General only)**

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

## **IV SEMESTER**

### **BUSINESS LAWS (General & Computer Applications)**

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

### **INCOME TAX (GENERAL & VOCATIONAL)**

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.

### **AUDITING (GENERAL & VOCATIONAL)**

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

### **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.

### **COST AND MANAGEMENT ACCOUNTING**

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

## **GOODS AND SERVICE TAX**

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

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilization 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**

### **Business Leadership(General)**

- To facilitate the students to learn the concepts of business leadership. After reading three units students should have learned about
- Leadership traits, skills and styles, leadership development.
- Decision making and leadership, power influence.
- Leadership in business organization, organizational culture.
- Leadership for sustainability, special topics.

### **COST ACCOUNTING (General & Vocational)**

- This paper enables the students to get knowledge in various cost concepts in Cost Accounting. 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 blockage, 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**

### **DSC 1 G 6.2 : Marketing (General & Vocational)**

By learning the subject the student can get knowledge in the activities of manufacturer after production. This paper is helpful in Post graduation level also. 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**

This Subject enables the student to learn about various techniques followed by the manufacturer .This subject is also helpful to the student in Post-graduation level. 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**

#### **Learning Out Comes:**

Student able to learn

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

*M. Suvarchale*

PRINCIPAL  
PRINCIPAL  
A.S.D.GOV.T.DEGREE COLLEGE (W)  
AUTONOMOUS  
KAKINADA

**A.S.D.GOVERNMENT DEGREE COLLEGE FOR WOMEN(A),  
KAKINADA  
DEPARTMENT OF COMMERCE  
B.COM. GENERAL  
COURSE OUTCOMES  
2019 -20**

**1<sup>st</sup> Semester:**

**Course1A: Fundamentals of Accounting**

- At the end of the course, the student will be able to;
- 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.
- 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.
- 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.
- Design new accounting formulas & principles for business organisations.

**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 nd 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.

## **IIIRD SEMESTER**

### **DSC 1 C – Advanced Accounting(General &Computer Applications)**

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

### **DSC 2 C BUSINESS STATISTICS (General & Vocational)**

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

### **DSC 3C – Marketing (General only)**

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

## **IV SEMESTER**

### **BUSINESS LAWS (General & Computer Applications)**

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

### **INCOME TAX (GENERAL & VOCATIONAL)**

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.

### **AUDITING (GENERAL & VOCATIONAL)**

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

### **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.

### **COST AND MANAGEMENT ACCOUNTING**

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

## **GOODS AND SERVICE TAX**

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

### **Business Leadership(General)**

- To facilitate the students to learn the concepts of business leadership. After reading three units students should have learned 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.

### **COST ACCOUNTING (General & Vocational)**

- This paper enables the students to get knowledge in various cost concepts in Cost Accounting. 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 blockage, 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**

### **DSC 1 G 6.2 : Marketing (General & Vocational)**

By learning the subject the student can get knowledge in the activities of manufacturer after production. This paper is helpful in Post graduation level also. 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**

This Subject enables the student to learn about various techniques followed by the manufacturer .This subject is also helpful to the student in Post graduation level. 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**

#### **Learning Out Comes:**

Student able to learn

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

*M. Suvarchale*

PRINCIPAL  
PRINCIPAL  
A.S.D.GOV.T.DEGREE COLLEGE (W)  
AUTONOMOUS  
KAKINADA

**A.S.D.GOVERNMENT DEGREE COLLEGE FOR WOMEN(A),  
KAKINADA  
DEPARTMENT OF COMMERCE  
B.COM.,GENERAL  
COURSE OUTCOMES  
2020-21**

**1<sup>st</sup> Semester:**

**Course1A: Fundamentals of Accounting**

- At the end of the course, the student will be able to;
- 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.
- 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.
- 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.
- Design new accounting formulas & principles for business organisations.

**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 nd 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.

## **IIIRD SEMESTER**

### **DSC 1 C – Advanced Accounting(General &Computer Applications)**

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

### **DSC 2 C BUSINESS STATISTICS (General & Vocational)**

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

### **DSC 3C – Marketing (General only)**

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

## **IV SEMESTER**

### **BUSINESS LAWS (General & Computer Applications)**

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

### **INCOME TAX (GENERAL & VOCATIONAL)**

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.

### **AUDITING (GENERAL & VOCATIONAL)**

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

### **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.

### **COST AND MANAGEMENT ACCOUNTING**

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

## **GOODS AND SERVICE TAX**

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

### **Business Leadership(General)**

- To facilitate the students to learn the concepts of business leadership. After reading three units students should have learned 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.

### **COST ACCOUNTING (General & Vocational)**

- This paper enables the students to get knowledge in various cost concepts in Cost Accounting. 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 blockage, 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**

### **DSC 1 G 6.2 : Marketing (General & Vocational)**

By learning the subject the student can get knowledge in the activities of manufacturer after production. This paper is helpful in Post graduation level also. 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**

This Subject enables the student to learn about various techniques followed by the manufacturer .This subject is also helpful to the student in Post graduation level. 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**

#### **Learning Out Comes:**

Student able to learn

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

*M. Suvarchale*

PRINCIPAL  
PRINCIPAL  
A.S.D.GOV.T.DEGREE COLLEGE (W)  
AUTONOMOUS  
KAKINADA

**A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN (A),  
KAKINADA  
DEPARTMENT OF COMMERCE  
COURSE OUTCOMES  
2021-22**

**1<sup>ST</sup> SEMESTER:**

**COURSE1A: FUNDAMENTALS OF ACCOUNTING**

Learning Outcomes:

- 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.
- 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.
- 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.
- Design new accounting formulas & principles for business organisations.

**COURSE 1B: BUSINESS ORGANIZATION AND MANAGEMENT**

Learning Outcomes:

- 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**

Learning Outcomes:

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.

**II<sup>ND</sup> SEMESTER**

**COURSE 2A: FINANCIAL ACCOUNTING**

Learning Outcomes:

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

### **LEARNING OUTCOMES:**

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**

### **LEARNING OUTCOMES:**

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.

### **IIIRD SEMESTER DSC1C–**

### **ADVANCED ACCOUNTING (GENERAL & COMPUTER APPLICATIONS)**

Learning Outcomes:

- At the end of the course, the student will able to:
- Understand the concept of Non-profit organisations 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.

### **DSC 2 C BUSINESS STATISTICS (General & Vocational)**

Learning Outcomes:

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.

### **DSC 3C – MARKETING (GENERAL ONLY)**

Learning Outcomes:

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

- Develop an idea about marketing and marketing environment.
- Understand the consumer behavior 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.

### **IV SEMESTER**

#### **BUSINESS LAWS (GENERAL & COMPUTER APPLICATIONS)**

Learning Outcomes:

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.

#### **INCOME TAX (GENERAL & VOCATIONAL)**

Learning Outcomes:

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.

#### **AUDITING (GENERAL & VOCATIONAL)**

Learning Outcomes:

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

#### **CORPORATE ACCOUNTING**

Learning Outcomes:

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.

### **COST AND MANAGEMENT ACCOUNTING**

Learning Outcomes:

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.

### **GOODS AND SERVICE TAX**

Learning Outcomes:

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)**

Learning Out comes:

- 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)**

Learning Out comes:

- This paper enables the students to get knowledge in various cost concepts in Cost Accounting. 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)**

Learning Out comes:

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:**

#### **LEARNING OUT COMES:**

- 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**

Learning Out comes:

- Students will be able to understand-
- he 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)**

Learning Out comes:

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**

Learning Out comes

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**

Learning Out comes:

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)**

Learning Out comes:

By learning the subject the student can get knowledge in the activities of manufacturer after production. This paper is helpful in Post-Graduation level also. 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)**

Learning Out comes:

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**

Learning Out comes:

This Subject enables the student to learn about various techniques followed by the manufacturer . This subject is also helpful to the student in Post-graduation level. 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)

Learning Out comes:

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**

Learning Out comes:

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**

learning out comes:

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**

Learning Out comes:

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**

Learning Out Comes:

Student able to learn

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

*V. Ananta Laldegi*  
 Signature of the Principal  
**PRINCIPAL**  
**A.S.D.GOV.T.DEGREE COLLEGE (W)**  
**AUTONOMOUS**  
**KAKINADA**

**ASD GOVERNMENT DEGREE COLLEGE FOR WOMEN (A),  
KAKINADA  
DEPARTMENT OF COMMERCE  
COURSE OUTCOMES  
2022-23**

**1<sup>ST</sup> SEMESTER:**

**COURSE1A: FUNDAMENTALS OF ACCOUNTING**

Learning Outcomes:

- 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.
- 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.
- 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.
- Design new accounting formulas & principles for business organisations.

**COURSE 1B: BUSINESS ORGANIZATION AND MANAGEMENT**

Learning Outcomes:

- 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**

Learning Outcomes:

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.

**IIND SEMESTER**

**COURSE 2A: FINANCIAL ACCOUNTING**

Learning Outcomes:

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

### **LEARNING OUTCOMES:**

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**

#### **LEARNING OUTCOMES:**

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.

#### **IIIRD SEMESTER DSC1C–**

#### **ADVANCED ACCOUNTING (GENERAL & COMPUTER APPLICATIONS)**

Learning Outcomes:

- At the end of the course, the student will able to:
- Understand the concept of Non-profit organisations 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.

#### **DSC 2 C BUSINESS STATISTICS (General & Vocational)**

Learning Outcomes:

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.

### **DSC 3C – MARKETING (GENERAL ONLY)**

Learning Outcomes:

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.

### **IV SEMESTER**

#### **BUSINESS LAWS (GENERAL & COMPUTER APPLICATIONS)**

Learning Outcomes:

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.

#### **INCOME TAX (GENERAL & VOCATIONAL)**

Learning Outcomes:

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.

#### **AUDITING (GENERAL & VOCATIONAL)**

Learning Outcomes:

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

#### **CORPORATE ACCOUNTING**

Learning Outcomes:

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.

### **COST AND MANAGEMENT ACCOUNTING**

Learning Outcomes:

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.

### **GOODS AND SERVICE TAX**

Learning Outcomes:

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)**

Learning Out comes:

- 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)**

Learning Out comes:

- This paper enables the students to get knowledge in various cost concepts in Cost Accounting. 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)**

Learning Out comes:

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:**

#### **LEARNING OUT COMES:**

- 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**

Learning Out comes:

- Students will be able to understand-
- he 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)**

Learning Out comes:

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**

Learning Out comes

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**

Learning Out comes:

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)**

Learning Out comes:

By learning the subject the student can get knowledge in the activities of manufacturer after production. This paper is helpful in Post-Graduation level also. 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)**

Learning Out comes:

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**

Learning Out comes:

This Subject enables the student to learn about various techniques followed by the manufacturer . This subject is also helpful to the student in Post graduation level. 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)

Learning Out comes:

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**

Learning Out comes:

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**

learning out comes:

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**

Learning Out comes:

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**

Learning Out Comes:

Student able to learn

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

Multiple social activities are conducted over three years to develop sense of community orientation.

To bring global exposure, subjects like web technology, c-language, Object Oriented Programs, JAVA are introduced in B.Com Computer.



Signature of the Principal

**PRINCIPAL**  
**A.S.D.GOV.T.DEGREE COLLEGE (W)**  
**AUTONOMOUS**  
**KAKINADA**