



DEPARTMENT OF COMMERCE COURSE OUTCOMES - 2018-19

Year	Semester	Title of the Paper	Course Outcome Code	Course Outcome
2018-19	I	FUNDAMENTAL S OF ACCOUNTING-I	CO1	Students can understand the fundamental principles procedures of accounting, journalising, ledger and subsidiary books
			CO2	How to prepare Trial Balance and identify and rectify the errors
			CO3	How to prepare Bank Reconciliation Statement
			CO4	How to prepare Trading, Profit and Loss Account and Balance Sheet
	I	BUSINESS ORGANIZATION AND MANAGEMENT	CO1	Students can understand the basic concepts of Business and forms of various business organisations and their features, merits and demerits
			CO2	Know the concept of Company, its characteristics and kinds of companies
			CO3	Know the concept of management, its process and its importance in business
			CO4	Know different functional areas of Management such as manufacturing, marketing, finance and human resource and their functions
	II	FUNDAMENTAL S OF ACCOUNTING-II	CO1	Students can understand the meaning and methods of Depreciation and Provisions and Reserves
			CO2	Know the meaning and accounting process of Bills of Exchange
			CO3	Know the concept of Consignment and its accounting process
			CO4	Know the concept of Joint Venture and its accounting process

	II	BUSINESS ECONOMICS-II	CO1	Students can understand the concepts of production and costs, economies and diseconomies of scale of production, different markets and their features
			CO2	Know the Monopolistic competition, oligopoly and distribution concepts
			CO3	Know the National Income concept, GDC, various economic systems
			CO4	Know the concept of Economic Liberalisation, Privatisation, Globalisation, WTO, International Trade
	III	CORPORATE ACCOUNTING	CO1	Students can understand the Accounting process of issue of Share Capital and Debenture Capital
			CO2	Know how to value the Goodwill and Shares and various methods
			CO3	Know how to prepare Final Accounts of Company
			CO4	Know various Provisions of the Companies Act, 2013 relating to issue of shares and debentures
	III	BUSINESS STATISTICS	CO1	Students can understand the definition and importance of statistics and how to present data in diagrammatically and graphically
			CO2	Know different ways of measuring Central Tendency of data
			CO3	Know different ways to measure Dispersion and Skewness of data
			CO4	Know how to measure Correlation and Index Numbers of the data
	IV	ACCOUNTING FOR SERVICE ORGANIZATION	CO1	Students can understand various Service Organisations and Accounting process of Electricity Supply Companies
			CO2	Know the Accounting process of Banking companies
			CO3	Know the Accounting process of Life Insurance companies
			CO4	Know the Accounting process of Non-life Insurance Companies
	IV	BUSINESS LAWS	CO1	Students can understand what is Contract and its essential elements, what is offer and acceptance
			CO2	Know what are the capacities of Parties to a contract and what is mean by free consent
			CO3	Know the features of Sale of Goods Act, rights of unpaid seller
			CO4	Know the provisions of Information and Technology Act, 2000

	V	COST ACCOUNTING	CO1	Students can understand the concept of cost, cost accounting, financial accounting, management accounting, preparation of cost sheet, elements of cost, Material control techniques
			CO2	Know the concept of labour cost, control cost of labour, methods of calculating labour cost
			CO3	Know different methods of costing such as job costing, contract costing
			CO4	Know the concept of marginal costing, BEP, P/V ratio and their uses in business
	V	ADVANCED ACCOUNTING - I	CO1	Students can understand the self-balancing systems in accounting and accounting process of Royalties
			CO2	Know the concept of insolvency and its accounting process
			CO3	Know the concept of Partnership, its deed, revaluation of assets and liabilities of firm at the time of admission of partner
			CO4	Know the revaluation of assets and liabilities at the time of Retirement and Death of Partner
	V	COMMERCIAL GEOGRAPHY	CO1	Student can understand the International structure of the Earth, environment pollution, global warming, measures to protect the earth, India and its nature of land, agriculture in India
			CO2	Know the importance of forest, status of forests in India and relevant acts relating to forests
			CO3	Know different minerals and Mines available in India
			CO4	Know different water resources available in India, Rivers and their importance in India Know how to compute total income of an individual.
	V	GOODS AND SERVICES TAX FUNDAMENTALS - I	CO1	Students can understand Overview of GST, Need for Tax Reforms, Process of introduction of GST, Principles and Models of GST, transactions covered under GST
			CO2	Know the subsumed under GST, Taxes and duties outside the purview of GST, taxation of services
			CO3	Know the Inter-State Goods and Services Tax, Interstate Transactions under GST
			CO4	Know the time of supply of Goods & Services, availability of credit in special circumstances
			CO2	Know different e-business concepts such as e-tourism, e-recruitment, e-real estate, e-stock market, e-music/movies, e-publishing and e-books
			CO3	Know the concept, process, methods of Online Education, e-content development and deliveries
			CO4	Know the concept of Mobile Commerce, Ticketing, Me-Seva, E-Retailing, E-Groceries, Security Challenges

	VI	GOODS AND SERVICES TAX FUNDAMENTAL S - II	CO1	Students can understand the process of Registration and Filing of GST, various administrative officers of GST
			CO2	Know how the self-assessment can be done under GST
			CO3	Know how to Levy and Exemption of Tax under GST
			CO4	Know various types of Customs Duties and problems on Customs Duty Assessment
	VI	AUDITING	CO1	Students can understand meaning, objectives, types of Auditing
			CO2	Know how to plan Audit and prepare Audit Programme
			CO3	Know how vouching and Investigation can be done
			CO4	Know how company's audit can be done and report can be submitted
	VI	MANAGEMENT ACCOUNTING	CO1	Students can understand the concepts of Financial and Cost Accounting, techniques of Financial Statement Analysis, different types of Ratios that are useful for analysis of companies
			CO2	Know how Funds Flow Statement can be prepared
			CO3	Know How to prepare Cash Flow Statement
			CO4	Know how to use Standard Costing is used for control
	VI	ADVANCED ACCOUNTING - II	CO1	Students can understand how to write accounts under Hire Purchase, Instalment Purchase System and Branch System
			CO2	Know how to write accounts for internal reconstruction of company
			CO3	Know how to write accounts for Liquidation of companies
			CO4	Know how to write accounts for profits prior to incorporation of company

	VI	GOODS AND SERVICES TAX FUNDAMENTAL S - II	CO1	Students can understand the process of Registration and Filing of GST, various administrative officers of GST
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DEPARTMENT OF COMMERCE COURSE OUTCOMES - 2019-20

Year	Semester	Title of the Paper	Course Outcome Code	Course Outcome
2019-20	I	FUNDAMENTALS OF ACCOUNTING-I	CO1	Students can understand the fundamental principles and procedures of accounting, journalising, ledger and subsidiary books
			CO2	How to prepare Trial Balance and identify and rectify the errors
			CO3	How to prepare Bank Reconciliation Statement
			CO4	How to prepare Trading, Profit and Loss Account and Balance Sheet
	I	BUSINESS ORGANIZATION	CO1	Students can understand the Basic concepts, features and classification of business and Entrepreneurship and its functions
			CO2	Know different forms of Business Organisation and their features, merits and limitations
			CO3	Know the concept of Company, its characteristics and kinds of companies
			CO4	Know how to incorporate company and what are the different formalities to be fulfilled to incorporate company
	I	Business Economics - I	CO1	Students can understand the meaning and definition of Business Economics, its nature and scope and meaning and determinants of demand and its function
			CO2	Know meaning of elasticity of demand, its types, measurement of Price elasticity of demand
			CO3	Know the classification of costs and revenue
			CO4	Know the concept of Break Even Point and its importance in business
	I	BUSINESS ORGANIZATION AND MANAGEMENT	CO1	Students can understand the basic concepts of Business and forms of various business organisations and their features, merits and demerits
			CO2	Know the concept of Company, its characteristics and kinds of companies
			CO3	Know the concept of management, its process and its importance in business
			CO4	Know different functional areas of Management such as manufacturing, marketing, finance and human resource and their functions

	II	FUNDAMENTALS OF ACCOUNTING-II	CO1	Students can understand the meaning and methods of Depreciation and Provisions and Reserves
			CO2	Know the meaning and accounting process of Bills of Exchange
			CO3	Know the concept of Consignment and its accounting process
			CO4	Know the concept of Joint Venture and its accounting process
	II	BUSINESS ECONOMICS-II	CO1	Students can understand the concepts of production and costs, economies and diseconomies of scale of production, different markets and their features
			CO2	Know the Monopolistic competition, oligopoly and distribution concepts
			CO3	Know the National Income concept, GDC, various economic systems
			CO4	Know the concept of Economic Liberalisation, Privatisation, Globalisation, WTO, International Trade
	II	BUSINESS ENVIRONMENT	CO1	Students can understand the concept of business environment and its various factors, concept of economic growth, factors influencing development, balanced regional development
			CO2	Know the Rostow's stages of economic development, meaning and types of plans, objectives of Indian Planning systems, NITI Ayog
			CO3	Know the economic reforms and new economic policy, Competition Law, Fiscal Policy, Monetary policy of RBI
			CO4	Know various factors of Social, Political and Legal Environment that influence the business
	III	CORPORATE ACCOUNTING	CO1	Students can understand the Accounting process of issue of Share Capital and Debenture Capital
			CO2	Know how to value the Goodwill and Shares and various methods
			CO3	Know how to prepare Final Accounts of Company
			CO4	Know various Provisions of the Companies Act, 2013 relating to issue of shares and debentures
	III	BUSINESS STATISTICS	CO1	Students can understand the definition and importance of statistics and how to present data in diagrammatically and graphically
			CO2	Know different ways of measuring Central Tendency of data
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	IV	ACCOUNTING FOR SERVICE ORGANIZATION	CO1	Students can understand various Service Organisations and Accounting process of Electricity Supply Companies
			CO2	Know the Accounting process of Banking companies
			CO3	Know the Accounting process of Life Insurance companies
			CO4	Know the Accounting process of Non-life Insurance Companies
	IV	BUSINESS LAWS	CO1	Students can understand what is Contract and its essential elements, what is offer and acceptance
			CO2	Know what are the capacities of Parties to a contract and what is mean by free consent
			CO3	Know the features of Sale of Goods Act, rights of unpaid seller
			CO4	Know the provisions of Information and Technology Act, 2000
	V	COST ACCOUNTING	CO1	Students can understand the concept of cost, cost accounting, financial accounting, management accounting, preparation of cost sheet, elements of cost, Material control techniques
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			CO4	Know the revaluation of assets and liabilities at the time of Retirement and Death of Partner
	V	COMMERCIAL GEOGRAPHY	CO1	Student can understand the International structure of the Earth, environment pollution, global warming, measures to protect the earth, India and its nature of land, agriculture in India
			CO2	Know the importance of forest, status of forests in India and relevant acts relating to forests
			CO3	Know different minerals and Mines available in India
			CO4	Know different water resources available in India, Rivers and their importance in India Know how to compute total income of an individual

	V	GOODS AND SERVICES TAX FUNDAMENTAL S - I	CO1	Students can understand Overview of GST, Need for Tax Reforms, Process of introduction of GST, Principles and Models of GST, transactions covered under GST
			CO2	Know the subsumed under GST, Taxes and duties outside the purview of GST, taxation of services
			CO3	Know the Inter-State Goods and Services Tax, Interstate Transactions under GST
			CO4	Know the time of supply of Goods & Services, availability of credit in special circumstances
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			CO3	Know the concept, process, methods of Online Education, e-content development and deliveries
			CO4	Know the concept of Mobile Commerce, Ticketing, Me-Seva, E-Retailing, E- Groceries, Security Challenges
	VI	GOODS AND SERVICES TAX FUNDAMENTAL S - II	CO1	Students can understand the process of Registration and Filing of GST, various administrative officers of GST
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			CO2	Know how to plan Audit and prepare Audit Programme
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	VI	MANAGEMENT ACCOUNTING	CO1	Students can understand the concepts of Financial and Cost Accounting, techniques of Financial Statement Analysis, different types of Ratios that are useful for analysis of companies
			CO2	Know how Funds Flow Statement can be prepared
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	VI	ADVANCED ACCOUNTING - II	CO1	Students can understand how to write accounts under Hire Purchase, Instalment Purchase System and Branch System
			CO2	Know how to write accounts for internal reconstruction of company
			CO3	Know how to write accounts for Liquidation of companies
			CO4	Know how to write accounts for profits prior to incorporation of company



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DEPARTMENT OF COMMERCE COURSE OUTCOMES - 2020-21

Year	Semester	Title of the Paper	Course Outcome Code	Course Outcome
2020-21	1	FUNDAMENTALS OF ACCOUNTING	CO 1	At the end of the course, the student will be able to Identify transactions and events that need to be recorded in the books of accounts.
			CO 2	Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
			CO 3	Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
			CO 4	Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
	1	<u>Business Organization and Management</u>	CO 1	At the end of the course, the student will be able to Understand different forms of business organizations.
			CO 2	Comprehend the nature of Joint Stock Company and formalities to promote a Company.
			CO 3	Describe the Social Responsibility of Business towards the society.
			CO 4	Critically examine the various organizations of the business firms and judge the best among them.
			CO 5	Design and plan to register a business firm. Prepare different documents to register a company at his own.
			CO 6	Articulate new models of business organizations.
	2	<u>Financial Accounting</u>	CO 1	At the end of the course the student will be able to; Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
			CO 2	Analyze the accounting process and preparation of accounts in consignment and joint venture.
			CO 3	Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.

			CO 4	Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
			CO 5	Design an accounting system for different models of businesses at his own using the principles of existing accounting system.
	2	Business Economics	CO 1	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.
			CO 2	Analyze supply and demand analysis and its impact on consumer behavior.
			CO 3	Evaluate the factors, such as production and costs affecting misbehavior.
			CO 4	Recognize market failure and the role of government in dealing with those failures.
			CO 5	Use economic analysis to evaluate controversial issues and policies.
	III	CORPORATE ACC	CO1	Students can understand the accounting process of issue of Share Capital and Debenture Capital
			CO2	Know how to value the Goodwill and Shares and various methods
			CO3	Know how to prepare Final Accounts of Company
			CO4	Know various Provisions of the Companies Act, 2013 relating to issue of shares and debentures
	III	BUSINESS STATIS	CO1	Students can understand the definition and importance of statistics and how to present data in diagrammatically and graphically
			CO2	Know different ways of measuring Central Tendency of data
			CO3	Know different ways to measure Dispersion and Skewness of data
			CO4	Know how to measure Correlation and Index Numbers of the data

	III	BANKING THEORY AND PRACTICE	CO1	Students can understand the what is bank and its functions, functions of RBI, various Banking Systems and modern banking concepts
			CO2	Know major developments in Banking Industry
			CO3	Know the relationship between Banker and Customer
			CO4	Know the duties and responsibilities of Collecting Banker and paying Banker
	IV	ACCOUNTING FOR SERVICE ORGANISATION	CO1	Students can understand various Service Organizations and Accounting process of Electricity Supply Companies
			CO2	Know the Accounting process of Banking companies
			CO3	Know the Accounting process of Life Insurance companies
			CO4	Know the Accounting process of Non-life Insurance Companies

	IV	BUSINESS LAWS	CO1	Students can understand what is Contract and its essential elements, what is offer and acceptance
			CO2	Know what are the capacities of Parties to a contract and what is mean by free consent
			CO3	Know the features of Sale of Goods Act, rights of unpaid seller
			CO4	Know the provisions of Information and Technology Act, 2000
	V	COST ACCOUNTING	CO1	Students can understand the concept of cost, cost accounting, financial accounting, management accounting, preparation of cost sheet, elements of cost, Material control techniques
			CO2	Know the concept of labour cost, control cost of labour, methods of calculating labour cost
			CO3	Know different methods of costing such as job costing, contract costing
			CO4	Know the concept of marginal costing, BEP, P/V ratio and their uses in business
	V	ADVANCED ACCOUNTING-I	CO1	Students can understand the self-balancing systems in accounting and accounting process of Royalties
			CO2	Know the concept of insolvency and its accounting process
			CO3	Know the concept of Partnership, its deed, revaluation of assets and liabilities of firm at the time of admission of partner
			CO4	Know the revaluation of assets and liabilities at the time of Retirement and Death of Partner
	V	COMMERCIAL GEOGRAPHY	CO1	Student can understand the international structure of the Earth, environment pollution, global warming, measures to protect the earth, India and its nature of land, agriculture in India
			CO2	Know the importance of forest, status of forests in India and relevant acts relating to forests
			CO3	Know different minerals and Mines available in India
			CO4	Know different water resources available in India, Rivers and their importance in India

	V	GOODS AND SERVICES TAX - I	CO1	Students can understand Overview of GST, Need for Tax Reforms, Process of introduction of GST, Principles and Models of GST, transactions covered under GST
			CO2	Know the subsumed under GST, Taxes and duties outside the purview of GST, taxation of services
			CO3	Know the Inter-State Goods and Services Tax, Interstate Transactions under GST
			CO4	Know the time of supply of Goods & Services, availability of credit in special circumstances

	VI	GOODS AND SERVICES TAX -II	CO1	Students can understand the process of Registration and Filing of GST, various administrative officers of GST
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	VI	AUDITING	CO1	Students can understand meaning, objectives, types of Auditing
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	VI	MANAGEMENT ACCOUNTING	CO1	Students can understand the concepts of Financial and Cost Accounting, techniques of Financial Statement Analysis, different types of Ratios that are useful for analysis of companies
			CO2	Know how Funds Flow Statement can be prepared
			CO3	Know How to prepare Cash Flow Statement
			CO4	Know how to use Standard Costing is used for control
	VI	ADVANCED ACCOUNTING - II	CO1	Students can understand how to write accounts under Hire Purchase, Instalment Purchase System and Branch System
			CO2	Know how to write accounts for internal reconstruction of company
			CO3	Know how to write accounts for Liquidation of companies
			CO4	Know how to write accounts for profits prior to incorporation of company
			CO5	Know what are the various Electronic Invoice and Payment System available



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DEPARTMENT OF COMMERCE COURSE OUTCOMES - 2021-22

Year	Semester	Title of the Paper	Course Outcome Code	Course Outcome
2021-22	1	FUNDAMENTALS OF ACCOUNTING	CO 1	At the end of the course, the student will be able to Identify transactions and events that need to be recorded in the books of accounts.
			CO 2	Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
			CO 3	Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
			CO 4	Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
1	<u>Business Organization and Management</u>	CO 1	At the end of the course, the student will be able to Understand different forms of business organizations.	
		CO 2	Comprehend the nature of Joint Stock Company and formalities to promote a Company.	
		CO 3	Describe the Social Responsibility of Business towards the society.	
		CO 4	Critically examine the various organizations of the business firms and judge the best among them.	
		CO 5	Design and plan to register a business firm. Prepare different documents to register a company at his own.	
		CO 6	Articulate new models of business organizations.	
1	<u>Business Environment</u>	CO 1	At the end of the course, the student will be able to; Understand the concept of business environment.	
		CO 2	Define Internal and External elements affecting business environment.	
		CO 3	Explain the economic trends and its effect on Government policies.	
		CO 4	Critically examine the recent developments in economic and business policies of the Government.	
		CO 5	Evaluate and judge the best business policies in Indian business environment.	

			CO 6	Develop the new ideas for creating good business environment.
	2	<u>Financial Accounting</u>	CO 1	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.
			CO 2	Analyze the accounting process and preparation of accounts in consignment and joint venture.
			CO 3	Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
			CO 4	Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
			CO 5	Design an accounting system for different models of businesses at his own using the principles of existing accounting system.
	2	<u>Business Economics</u>	CO 1	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.
			CO 2	Analyze supply and demand analysis and its impact on consumer behaviour.
			CO 3	Evaluate the factors,such as production and costs affecting firmsbehaviour.
			CO 4	Recognize market failure and the role of government in dealing with those failures.
			CO 5	Use economic analysis to evaluate controversial issues and policies.
			CO 6	Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.
	2	<u>Banking Theory and Practice</u>	CO 1	At the end of the course, the student will able to; Understand the basic concepts of banks and functions of commercial banks.
			CO 2	Demonstrate an awareness of law and practice in a banking context.
			CO 3	Engage in critical analysis of the practice of banking law.
			CO 4	Organize information as it relates to the regulation of banking products and services.
			CO 5	Critically examine the current scenario of Indian Banking system.
			CO 6	Formulate the procedure for better service to the customers from various banking innovations.

2021-22	3	ADVANCED ACCOUNTING	CO 1	At the end of the course, the student will able to; Understand the concept of Non-profit organisations and its accounting process
			CO 2	Comprehend the concept of single-entry system and preparation of statement of affairs
			Co 3	Familiarize with the legal formalities at the time of dissolution of the firm.
			CO 4	Prepare financial statements for partnership firm on dissolution of the firm.
			CO 5	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership
	3	BUSINESS STATISTICS	CO 1	At the end of the course, the student will able to; Understand the importance of Statistics in real life
			CO 2	Formulate complete, concise, and correct mathematical proofs.
	4	CORPORATE ACCOUNTING	CO 1	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.
			CO 2	Demonstrate the procedure for issue of bonus shares and buyback of shares.
			CO 3	Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
			CO 4	Participate in the preparation of consolidated accounts for a corporate group.
			CO 5	Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
			CO 6	Communicate accounting policy choices with reference to relevant laws and accounting standards.
	4	COST AND MANAGEMENT ACCOUNTING	CO 1	At the end of the course, the student will able to; Understand various costing methods and management techniques.
			CO 2	Apply Cost and Management accounting methods for both manufacturing and service industry.
			CO 3	Prepare cost sheet, quotations, and tenders to organization for different works.
			CO 4	Analyze cost-volume-profit techniques to determine optimal managerial decisions.
			CO 5	Compare and contrast the financial statements of firms and interpret the results.
			CO 6	Prepare analysis of various special decisions, using relevant management techniques.

	4	INCOME TAX	CO 1	At the end of the course, the student will able to; Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
			CO 2	Understand the provisions and compute income tax for various sources.
			CO 3	Grasp amendments made from time to time in Finance Act.
			CO 4	Compute total income and define tax complicacies and structure.
			CO 5	Prepare and File IT returns of individual at his own.
	4	BUSINESS LAW	CO 1	At the end of the course, the student will able to; Understand the legal environment of business and laws of business.
			CO 2	Highlight the security aspects in the present cyber-crime scenario.
			CO 3	Apply basic legal knowledge to business transactions.
			CO 4	Understand the various provisions of Company Law.
			CO 5	Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
			CO 6	Integrate concept of business law with foreign trade.
2021-22	5	COST ACCOUNTING	CO1	Students can understand the concept of cost, cost accounting, financial accounting, management accounting, preparation of cost sheet, elements of cost, Material control techniques
			CO2	Know the concept of labour cost, control cost of labour, methods of calculating labour cost
			CO3	Know different methods of costing such as job costing, contract costing
			CO4	Know the concept of marginal costing, BEP, P/V ratio and their uses in business
	5	ADVANCED ACCOUNTING - I	CO1	Students can understand the self-balancing systems in accounting and accounting process of Royalties
			CO2	Know the concept of insolvency and its accounting process
			CO3	Know the concept of Partnership, its deed, revaluation of assets and liabilities of firm at the time of admission of partner
			CO4	Know the revaluation of assets and liabilities at the time of Retirement and Death of Partner

	5	COMMERCIAL GEOGRAPHY	CO1	Student can understand the international structure of the Earth, environment pollution, global warming, measures to protect the earth, India and its nature of land, agriculture in India
			CO2	Know the importance of forest, status of forests in India and relevant acts relating to forests
			CO3	Know different minerals and Mines available in India
			CO4	Know different water resources available in India, Rivers and their importance in India
	5	GOODS AND SERVICES TAX FUNDAMENTALS - I	CO1	Students can understand Overview of GST, Need for Tax Reforms, Process of introduction of GST, Principles and Models of GST, transactions covered under GST
			CO2	Know the subsumed under GST, Taxes and duties outside the purview of GST, taxation of services
			CO3	Know the Inter-State Goods and Services Tax, Interstate Transactions under GST
			CO4	Know the time of supply of Goods & Services, availability of credit in special circumstances
	6	GOODS AND SERVICES TAX FUNDAMENTALS - II	CO1	Students can understand the process of Registration and Filing of GST, various administrative officers of GST
			CO2	Know how the self-assessment can be done under GST
			CO3	Know how to Levy and Exemption of Tax under GST
			CO4	Know various types of Customs Duties and problems on Customs Duty Assessment
	6	AUDITING	CO1	Students can understand meaning, objectives, types of Auditing
			CO2	Know how to plan Audit and prepare Audit Programme
			CO3	Know how vouching and Investigation can be done
			CO4	Know how company's audit can be done and report can be submitted
	6	MANAGEMENT ACCOUNTING	CO1	Students can understand the concepts of Financial and Cost Accounting, techniques of Financial Statement Analysis, different types of Ratios that are useful for analysis of companies
			CO2	Know how Funds Flow Statement can be prepared
			CO3	Know How to prepare Cash Flow Statement
			CO4	Know how to use Standard Costing is used for control
	6	ADVANCED ACCOUNTING - II	CO1	Students can understand how to write accounts under Hire Purchase, Instalment Purchase System and Branch System
			CO2	Know how to write accounts for internal reconstruction of company
			CO3	Know how to write accounts for Liquidation of companies
			CO4	Know how to write accounts for profits prior to incorporation of company



GOVERNMENT COLLEGE, RAYACHOTY

Affiliated to Yogi Vemana University

Rayachoty - 516269



DEPARTMENT OF COMMERCE

COURSE OUTCOMES - 2022-23

Year	Semester	Title of the Paper	Course Outcome Code	Course Outcome
2022-23	1	FUNDAMENTALS OF ACCOUNTING (CA)	CO 1	At the end of the course, the student will be able to Identify transactions and events that need to be recorded in the books of accounts.
			CO 2	Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
			CO 3	Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
			CO 4	Prepare various subsidiary books of accounts for business concerns and Financial Statements of Sole Traders by considering various adjustments
	1	<u>Business Organization and Management (CA)</u>	CO 1	At the end of the course, the student will be able to Understand different forms of business organizations.
			CO 2	Comprehend the nature of Joint Stock Company and formalities to promote a Company.
			CO 3	Describe the Social Responsibility of Business towards the society.
			CO 4	Critically examine the various organizations of the business firms and judge the best among them.
			CO 5	Design and plan to register a business firm. Prepare different documents to register a company at his own.
			CO 6	Articulate new models of business organizations.
	2	Financial Accounting (CA)	CO 1	At the end of the course the student will be able to; Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
			CO 2	Understand the Process of preparation of Bills of Exchange and Accounting process followed for Bills of Exchange
			CO 3	Analyse the accounting process and preparation of accounts in joint ventures
			CO 4	Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
			CO 5	Understand the Accounting System followed in Branches

	2	<u>Business Economics (CA)</u>	CO 1	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.
			CO 2	Analyze supply and demand analysis and its impact on consumer behavior.
			CO 3	Evaluate the factors, such as production and costs affecting firms behavior.
			CO 4	Recognize market failure and the role of government in dealing with those failures.
			CO 5	Use economic analysis to evaluate controversial issues and policies.
			CO 6	Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.
2022-23	3	ADVANCED ACCOUNTING	CO 1	At the end of the course, the student will able to; Understand the concept of Non- profit organisations and its accounting process
			CO 2	Comprehend the concept of single-entry system and preparation of statement of affairs
			Co 3	Familiarize with the legal formalities at the time of dissolution of the firm.
			CO 4	Prepare financial statements for partnership firm on dissolution of the firm.
			CO 5	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership
	3	BUSINESS STATISTICS	CO 1	At the end of the course, the student will able to; Understand the importance of Statistics in real life
			CO 2	Formulate complete, concise, and correct mathematical proofs.
			CO 3	Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
			CO 4	Build and assess data-based models.
			CO 5	Learn and apply the statistical tools in day life.
			CO 6	Create quantitative models to solve real world problems in appropriate contexts.

	4	CORPORATE ACCOUNTING	CO 1	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.
			CO 2	Demonstrate the procedure for issue of bonus shares and buyback of shares.
			CO 3	Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
			CO 4	Participate in the preparation of consolidated accounts for a corporate group.
			CO 5	Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
			CO 6	Communicate accounting policy choices with reference to relevant laws and accounting standards.
	4	COST AND MANAGEMENT ACCOUNTING	CO 1	At the end of the course, the student will able to; Understand various costing methods and management techniques.
			CO 2	Apply Cost and Management accounting methods for both manufacturing and service industry.
			CO 3	Prepare cost sheet, quotations, and tenders to organization for different works.
			CO 4	Analyze cost-volume-profit techniques to determine optimal managerial decisions.
			CO 5	Compare and contrast the financial statements of firms and interpret the results.
			CO 6	Prepare analysis of various special decisions, using relevant management techniques.
	4	INCOME TAX	CO 1	At the end of the course, the student will able to; Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
			CO 2	Understand the provisions and compute income tax for various sources.
			CO 3	Grasp amendments made from time to time in Finance Act.
			CO 4	Compute total income and define tax complicacies and structure.
			CO 5	Prepare and File IT returns of individual at his own.
	4	BUSINESS LAW	CO 1	At the end of the course, the student will able to; Understand the legal environment of business and laws of business.

			CO 2	Highlight the security aspects in the present cyber-crime scenario.
			CO 3	Apply basic legal knowledge to business transactions.
			CO 4	Understand the various provisions of Company Law.
			CO 5	Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
			CO 6	Integrate concept of business law with foreign trade.
	5	MANAGEMENT ACCOUNTING AND PRACTICE	CO 1	Upon successful completion of the course the student will be able to Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
			CO 2	2. Compute ratios and draw inferences
			CO 3	3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
			CO 4	4. Prepare cash budget, fixed budget and flexible budget.
	5	COST CONTROL TECHNIQUES	CO 1	Upon completion of the course the student will be able to Differentiate cost control, cost reduction concepts and identify effective techniques.
			CO 2	2. Allocate overheads on the basis of Activity Based Costing.
			CO 3	3: Evaluate techniques of cost audit and rules for cost record.
			CO 4	4: Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.
	5	ADVERTISING AND MEDIA PLANNING	CO 1	At the successful completion of the course students are able to: · Understand the role of advertising in business environment and the legal and ethical issues in advertising
			CO 2	Acquire skills in creating and developing advertisements
			CO 3	Understand up-to-date advances in the current media industry
			CO 4	Acquire the necessary skills for planning an advertising media campaign.
	5	SALES PROMOTION AND PRACTICE	CO 1	By the end of the course students are able to: Analyse various sales promotion activities and Get exposed to new trends in sales Promotion
			CO 2	Understand the concepts of creativity in sales promotion.
			CO 3	Enhance skills to motivate the salesperson to reach their targets
			CO 4	Develop the skills of designing of sales promotion events