



# V.V.GIRI GOVT. KALASALA

DUMPAGADAPA, W.G. Dist., (via) AKIVIDU - 534 235

Accredited by NAAC @ B+

College Code : **AKNU323**



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## Department of Commerce

Course Name	Course Code	Course Outcome	Course Outcomes
<b>Semester-I</b>			
FA	COM-1	CO1	Equip with the fundamental knowledge relating to the Accounting principles and procedures.
		CO2	Learn the methods of recording business transactions and preparing various accounts.
		CO3	Know about the maintenance of subsidiary books, preparation of Bank Reconciliation statements and Trial Balance.
		CO4	Prepare various bills of exchange.
		CO5	Prepare final accounts of the trading organization.
BOM	COM-2	CO1	Learn about profit earning creation of customers and regular innovations.
		CO2	Develop a set of personal business career options and apply business ethics and social responsibility.
		CO3	Understand the various steps in the formation of a company.
		CO4	Understand the basic concepts and functions of Business Organisation as well as Management.
		CO5	Know about the financial aspects in a business.
BE	COM-3	CO1	Describe the nature of economics in dealing with the issues of scarcity of resources.
		CO2	Analyze demand and supply analysis and its impact on Consumer behaviour.
		CO3	know about the measurements and methods in demand elasticity.
		CO4	Evaluate the factors such as production and costs affecting firms behaviour.
		CO5	Apply economics models for managerial problems.

**SEMESTER-II**

<b>Course Name</b>	<b>Course Code</b>	<b>Course Outcome</b>	<b>Course Outcomes</b>
<b>FA-II</b>	<b>COM-6</b>	<b>CO1</b>	Learn different methods of providing for Depreciation.
		<b>CO2</b>	Know about various types of Reserves, Provisions and Accounting procedures followed by the non-profit organizations.
		<b>CO3</b>	Understand the concept of consignment and learn the methods of accounting treatment of various aspects of consignment.
		<b>CO4</b>	Acquire the knowledge relating to the accounting treatment of consignment and joint venture businesses.
		<b>CO5</b>	Understand about accounting treatments in non trading organizations.
<b>B ECO</b>	<b>COM-7</b>	<b>CO1</b>	Understand the concept of cost, nature of production and its relationship to Business operations.
		<b>CO2</b>	Learn the pricing and output decisions under various market structure
		<b>CO3</b>	Apply marginal analysis to the firm under different market conditions.
		<b>CO4</b>	Understand different methods for the measurement of National Income.
		<b>CO5</b>	Know about structural reforms in India and also about WTO.
<b>B ENV</b>	<b>COM-8</b>	<b>CO1</b>	Understand the different environments in the business climate.
		<b>CO2</b>	Know about balanced regional development.
		<b>CO3</b>	Learn about NITI AYOOG and NDC 5 year plans.
		<b>CO4</b>	Know the effects of government policy on the economic environment.
		<b>CO5</b>	Acquire in-depth knowledge about the legal environment.

**SEMESTER-III**

<b>Course Name</b>	<b>Course Code</b>	<b>Course Outcome</b>	<b>Course Outcomes</b>
<b>CA</b>	<b>COM-11</b>	<b>CO1</b>	Know about the valuation of shares and good will.ed by the companies.
		<b>CO2</b>	Know about the issue and redemption of debentures.
		<b>CO3</b>	Know about the valuation of shares and good will.ed by the companies.
		<b>CO4</b>	Prepare final accounts of the companies using computers.
		<b>CO5</b>	Understand various provisions of the Companies Act 2013.
<b>BS</b>	<b>COM-12</b>	<b>CO1</b>	Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.
		<b>CO2</b>	Use statistical, graphical and algebraic techniques wherever relevant.
		<b>CO3</b>	Deal with numerical and quantitative issues, measures of dispersion and Skewness.
		<b>CO4</b>	Learn about measures of relations.
		<b>CO5</b>	Understand statistical applications in Economics and management.
<b>BTP</b>	<b>COM-13</b>	<b>CO1</b>	Understand the basic concepts of Banks and functions of Commercial Banks
		<b>CO2</b>	Demonstrate an awareness of law and practice in Banking Context.
		<b>CO3</b>	Critically examine the current scenario of the Indian Banking System.
		<b>CO4</b>	Formulate the procedure for better service to the customers from various Banking innovations.
		<b>CO5</b>	Formulate the procedure for better service to the customers from various Banking innovations.

**SEMESTER-IV**

<b>Course Name</b>	<b>Course Code</b>	<b>Course Outcome</b>	<b>Course Outcomes</b>
<b>ASO</b>	<b>COM-16</b>	<b>CO1</b>	Acquire the knowledge relating to the accounting procedures followed by various non-trading/service organizations.
		<b>CO2</b>	Know about electricity supply companies, Bank accounts and Insurance companies.
		<b>CO3</b>	Understand various bank accounts.
		<b>CO4</b>	Learn about preparation of insurance accounts.
		<b>CO5</b>	Learn about preparation of general insurance. accounts.
<b>BL</b>	<b>COM-17</b>	<b>CO1</b>	Understand the legal environment of business and laws of business.
		<b>CO2</b>	Identify the fundamental legal principles behind contractual agreements.
		<b>CO3</b>	Understand the legal and fiscal structure of different parties.
		<b>CO4</b>	Know about the sale of goods Act 1930.
		<b>CO5</b>	Highlight the security aspects in the present cyber -crime scenario.
<b>IT</b>	<b>COM-18</b>	<b>CO1</b>	Acquire the knowledge regarding Income Tax.
		<b>CO2</b>	Compute the income under the head "Income from salary",
		<b>CO3</b>	Compute the , "Income from house property" .
		<b>CO4</b>	Compute "Income from house property" and "Capital Gains".
		<b>CO5</b>	Learn the concept of Deductions U/S 80.

**SEMESTER-V**

Course Name	Course Code	Course Outcome	Course Outcomes
CG	COM-19	CO1	Know about the evolution and internal structure of the earth
		CO2	Know agriculture: crops, non-food crops.
		CO3	Analyze the uses of forests and effects of deforestation.
		CO4	Acquire the knowledge relating to natural resources like water, minerals, mines and agricultural products.
		CO5	Learn water resources and the rivers interlinking ways.
CA	COM-20	CO1	Acquire conceptual knowledge relating to accounting of various costs.
		CO2	Get good training in finding the cost of products using different methods of costing.
		CO3	Know about various labour incentive methods.
		CO4	Know the method of recording income and expenditure relating to production of goods and services.
		CO5	Learn about cost ascertainment, cost control and cost reduction.
CB	COM-21	CO1	Acquire the comprehensive knowledge relating to the functions and operations of Central Banks.
		CO2	Know about the role of the Reserve Bank of India in developing the Indian economy.
		CO3	Analyze the impact of the Central Bank's monetary policy on the financial system and the overall economy.
		CO4	Learn credit control measures by RBI during inflation & deflation.
		CO5	Analyze the effects of liberalization and globalization in RBI and changes in norms according to conditions.
GST	COM-22	CO1	Learn the concepts Indirect tax and GST from the pre-GST period to post GST period.
		CO2	Understand the importance of GST in the Indian and global economy and its contribution to the economic development.
		CO3	Know about the principles of Taxation, objects & impacts of taxes, shifting and incidence processes of indirect taxes in the market oriented economy.

		CO4	Know about taxation system in India
		CO5	Become tax consultants.
RFC	COM-23	CO1	Equip with the basic knowledge relating to farming in rural areas.
		CO2	Know about the farm credit agencies like SHG etc,.
		CO3	Know about the farm credit. Ex-KCC
		CO4	Learn PACS, NABARD,RRBs etc.
		CO5	Analyze farm credit analysis with 3 R's , 3 C's of credit.

### SEMESTER-VI

Course Name	Course Code	Course Outcome	Course Outcomes
MFS	COM-25	CO1	Equip with the knowledge relating to the service elements and service management.
		CO2	Learn about constructing service environment, customer loyalty.
		CO3	Analyze the pricing and promotion strategies under marketing services.
		CO4	Understand channels of service, cost and revenue management.
		CO5	Know about Insurance Services in India.
FS	COM-26	CO1	Acquire the knowledge about various financial services provided by the Government.
		CO2	Knowing about merchant banking services, demat services.
		CO3	Learn legal aspects of leasing and hire purchase.
		CO4	Understand credit rating agencies like CRISIL & CARE.
		CO5	Understand the Indian Financial System
MAR	COM-27	CO1	Develop an idea about marketing and the marketing environment.

		<b>CO2</b>	Understand the consumer behaviour and market segmentation process.
		<b>CO3</b>	Comprehend the product life cycle and product line decisions.
		<b>CO4</b>	Formulate new pricing strategies
		<b>CO5</b>	Learn promotion mix , distribution channels, global marketing etc.,
<b>AUD</b>	<b>COM-28</b>	<b>CO1</b>	Equip with the conceptual knowledge relating to audit procedures and practices.
		<b>CO2</b>	Know about different types of audits and rights and duties of Auditors.
		<b>CO3</b>	Learn the steps to be taken by an auditor using an audit note book for successful audit.
		<b>CO4</b>	Understand the vouching of cash and trading transactions.
		<b>CO5</b>	Learn how to examine the books of accounts and express an opinion on financial statements.

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