

**SRI A.B.R. GOVERNMENT DEGREE COLLEGE, REPALLE,
BAPATLA DISTRICT ANDRAPRADESH**



DEPARTMENT OF COMMERCE

**COS and PSOS
2021-22**

PROGRAMME SPECIAL OUTCOMES (PSOs)
B.COM (GENERAL AND COMPUTER APPLICATION)

The Departments of commerce (B.com general and computer) of Sri ABR Government Degree College, Repalle, Bapatla District offers 3 years under graduation course it means six semesters as per the University calendar. After completion of the programme, students will be in a position to take informed decisions as follows:

PSOs-1 The pupil will procure good enough knowledge to become a small scale entrepreneur

PSOs-2 At First and Second year level degree courses the student has been exposed to different patterns of business structures and also account procedures

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PSOs-4 The overall knowledge about the commerce and management will give enough strength to the students to pursue higher studies of commerce.

COURSE OUTCOMES (COs)

Course Code: BCO1S-1K

Course Name: FUNDAMENTALS OF ACCOUNTING

Upon completion of this course, the student will be able to:	
CO1	Identify transactions and events that need to be recorded in the books of accounts
CO2	Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
CO3	Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
CO4	Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
CO5	Critically examine the balance sheets of a sole trader for different accounting periods
CO6	Design new accounting formulas & principles for business organizations.

Course Code: BCO1S-2K

Course Name: Business Organization and Management

Upon completion of this course, the student will be able to:	
CO1	Understand different forms of business organizations.
CO2	Comprehend the nature of Joint Stock Company and formalities to promote a Company
CO3	Describe the Social Responsibility of Business towards the society.
CO4	Critically examine the various organizations of the business firms and judge the best among them
CO5	Design and plan to register a business firm. Prepare different documents to register a company at his own
CO6	Articulate new models of business organizations.

Course Code: BCO1S-3K

Course Name: Business Environment

Upon completion of this course, the student will be able to:	
CO1	Understand the concept of business environment
CO2	Define Internal and External elements affecting business environment.
CO3	Explain the economic trends and its effect on Government policies..
CO4	Critically examine the recent developments in economic and business policies of the Government
CO5	Evaluate and judge the best business policies in Indian business environment
CO6	Develop the new ideas for creating good business environment

Course Code: BCO2S-1K

Course Name: Financial Accounting

Upon completion of this course, the student will be able to:	
CO1	Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
CO2	Analyze the accounting process and preparation of accounts in consignment and joint venture.
CO3	Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture
CO4	Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities
CO5	Design an accounting system for different models of businesses at his own using the principles of existing accounting system

Course Code: BCO2S-2K

Course Name: Business Economics

Upon completion of this course, the student will be able to:	
CO1	Describe the nature of economics in dealing with the issues of scarcity of resources.
CO2	Analyze supply and demand analysis and its impact on consumer behavior.
CO3	Evaluate the factors, such as production and costs affecting firms behaviour
CO4	Use economic analysis to evaluate controversial issues and policies.
CO5	Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

Course Code: BCO2S-3K

Course Name: Banking Theory and Practice

Upon completion of this course, the student will be able to:	
CO1	Understand the basic concepts of banks and functions of commercial banks.
CO2	Demonstrate an awareness of law and practice in a banking context.
CO3	Engage in critical analysis of the practice of banking law
CO4	Organize information as it relates to the regulation of banking products and services
CO5	Critically examine the current scenario of Indian Banking system.

Course Code: BCO3S-1K
Course Name: Advanced Accounting

Upon completion of this course, the student will be able to:	
CO1	Understand the concept of Non-profit organizations and its accounting process
CO2	Comprehend the concept of single-entry system and preparation of statement of affairs
CO3	Familiarize with the legal formalities at the time of dissolution of the firm
CO4	Prepare financial statements for partnership firm on dissolution of the firm.
CO5	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership

Course Code: BCO3S-2K
Course Name: Business Statistics

Upon completion of this course, the student will be able to:	
CO1	Understand the importance of Statistics in real life
CO2	Formulate complete, concise, and correct mathematical proofs.
CO3	Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques
CO4	Build and assess data-based models
CO5	Learn and apply the statistical tools in day life.

Course Code: BCO3S-3K
Course Name: Marketing

Upon completion of this course, the student will be able to:	
CO1	Develop an idea about marketing and marketing environment.
CO2	Understand the consumer behavior and market segmentation process
CO3	Comprehend the product life cycle and product line decisions.
CO4	Know the process of packaging and labeling to attract the customers.
CO5	Formulate new marketing strategies for a specific new product.

Course Code: BCO4S-1K

Course Name: Corporate Accounting

Upon completion of this course, the student will be able to:	
CO1	Understand the Accounting treatment of Share Capital and aware of process of book building
CO2	Demonstrate the procedure for issue of bonus shares and buyback of shares.
CO3	Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
CO4	Participate in the preparation of consolidated accounts for a corporate group
CO5	. Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.

Course Code: BCO4S-2K

Course Name: Cost and Management Accounting

Upon completion of this course, the student will be able to:	
CO1	Understand various costing methods and management techniques.
CO2	Apply Cost and Management accounting methods for both manufacturing and service industry
CO3	Prepare cost sheet, quotations, and tenders to organization for different works...
CO4	Analyze cost-volume-profit techniques to determine optimal managerial decisions
CO5	Compare and contrast the financial statements of firms and interpret the results.

Course Code: BCO4S-3K
Course Name: Income Tax

Upon completion of this course, the student will be able to:	
CO1	Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
CO2	Understand the provisions and compute income tax for various sources.
CO3	Grasp amendments made from time to time in Finance Act.
CO4	Compute total income and define tax complicacies and structure.
CO5	Prepare and File IT returns of individual at his own. Compare and contrast the financial statements of firms and interpret the results.

Course Code: BCO4S-4K
Course Name: Business Law

Upon completion of this course, the student will be able to:	
CO1	Understand the legal environment of business and laws of business.
CO2	Highlight the security aspects in the present cyber-crime scenario.
CO3	Apply basic legal knowledge to business transactions.
CO4	Understand the various provisions of Company Law
CO5	.Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues...
CO6	Integrate concept of business law with foreign trade.

Course Code: BCO4S-5K
Course Name: Auditing

Upon completion of this course, the student will be able to:	
CO1	Understanding the meaning and necessity of audit in modern era
CO2	Comprehend the role of auditor in avoiding the corporate frauds.
CO3	Identify the steps involved in performing audit process
CO4	Determine the appropriate audit report for a given audit situation
CO5	Apply auditing practices to different types of business entities.
CO6	Plan an audit by considering concepts of evidence, risk and materiality

Course Code: BCO4S-6K

Course Name: Goods and Service Taxes

Upon completion of this course, the student will be able to:	
CO1	Understand the basic principles underlying the Indirect Taxation Statutes.
CO2	Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit..
CO3	Identify and analyze the procedural aspects under different applicable statutes related to GST.
CO4	Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
CO5	Develop various GST Returns and reports for business transactions in Tally

Course Code: BCO6S-18A

Course Name: MANAGEMENT ACCOUNTING AND PRACTICE

Upon completion of this course, the student will be able to:	
CO1	Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
CO2	Compute ratios and draw inferences
CO3	Analyze the performance of the organization by preparing funds flow statement and cash flow statements
CO4	Prepare cash budget, fixed budget and flexible budget.

Course Code: BCO6S-19A

Course Name: COST CONTROL TECHNIQUES

Upon completion of this course, the student will be able to:	
CO1	Differentiate cost control, cost reduction concepts and identify effective techniques.
CO2	Allocate overheads on the basis of Activity Based Costing
CO3	Evaluate techniques of cost audit and rules for cost record.
CO4	Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions

Course Code: BCO6S-20B

Course Name: . LIFE INSURANCE WITH PRACTICE

Upon completion of this course, the student will be able to:	
CO1	Understand the Features of Life Insurance , schemes and policies and insurance companies in India
CO2	Analyze various schemes and policies related to Life Insurance sector
CO3	Choose suitable insurance policy for given situation and respective persons
CO4	Acquire Insurance Agency skills and other administrative skills
CO5	Acquire skill of settlement of claims under various circumstances

Course Code: BCO6S-21B

Course Name: . GENERAL INSURANCE PROCEDURE AND PRACTICE

Upon completion of this course, the student will be able to:	
CO1	Understand the Features of General Insurance and Insurance Companies in India
CO2	Analyze various schemes and policies related to General Insurance sector
CO3	Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
CO4	Acquire General Insurance Agency skills and administrative skills
CO5	. Apply skill for settlement of claims under various circumstances

Course Code: BCO6S-16C

Course Name: . DIGITAL MARKETING

Upon completion of this course, the student will be able to:	
CO1	. Analyze online Micro and Macro Environment
CO2	Design and create website
CO3	Discuss search engine marketing
CO4	Create blogs, videos, and share

Course Code: BCO6S-17C

Course Name: Service Marketing

Upon completion of this course, the student will be able to:	
CO1	Discuss the reasons for growth of service sector
CO2	Examine the marketing strategies of Banking Services, insurance and education services.
CO3	Review conflict handling and customer Responses in services marketing
CO4	Describe segmentation strategies in service marketing
CO5	Suggest measures to improve services quality and their service delivery