

**S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE**

B.COM PROGRAM OUTCOMES

PROGRAM	PROGRAM OUTCOMES
B.COM	<p>P.O.1 : Students can synthesize values through the three year degree program of Bachelor of Commerce which helps build character that is unique to a commerce graduate and contributes a lifelong way of thinking that influences their holistic development.</p> <p>P.O.2 : After completing three year degree program of Bachelor of Commerce (B.Com.) the students will be capable of executing comprehensive knowledge and understanding of one or more disciplines such as Accounting, Taxation, Business Economics, Commerce and Human Resource Management.</p> <p>P.O.3 : The students will gain the ability of critical and lateral thinking by understanding the concepts in the fields of Business Economics, Accountancy and Commerce.</p> <p>P.O.4 : The students will be able to solve business problems and apply the classroom learning in to practice to offer solutions in the fields of their interest.</p> <p>P.O.5 : On completion of the program, the students will be able to analyze information, data, resources and</p>

**S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE**

technologies necessary to address various topics, tasks or problems and reason the solution to the problems.

P.O.6 : Well-designed course assessment, hands on experience in the form of industrial trainings, field visits, exposure to industrial wizards in combination with voluntary education done with the purpose of achieving personal fulfillment will give a lifelong learning experience to the students.

P.O.7 : The B.Com. Program will make students competent with their required professional skills to provide expert man power, integrating inter-disciplinary knowledge and social values with practices to address social needs.

P.O.8 : The students will develop application skills in the domain of accountancy, management, auditing, taxation, economics, commerce, human resource management, advertising and finance. P.O.9 : The program will enhance logical reasoning skills, mathematical skills, accounting skills, communication skills, self-confidence and practical awareness required to face global employability in the corporate world and grow in to resourceful and responsible citizens of India.

P.O.10 : The students will acquire the capacity to demonstrate decision making skills in the areas of accounting, taxation, advertising, economics, e-commerce and

**S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE**

	environment.
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B.COM COURSE OUTCOMES

COURSE	COURSE OUTCOMES
FUNDAMENTALS OF ACCOUNTING	<p>At the end of the course, the student will able to</p> <p>Identify transactions and events that need to be recorded in the books of accounts.</p> <p>Equip with the knowledge of accounting process and preparation of final accounts of sole trader.</p> <p>Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.</p> <p>Analyze the difference between cash book and pass book in terms of balance and make reconciliation.</p> <p>Critically examine the balance sheets of a sole trader for different accounting periods</p> <p>Design new accounting formulas &</p>

**S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE**

	principles for business organisations.
BUSINESS ORGANIZATION&MANAGEMENT	<p>At the end of the course, the student will be able to</p> <ul style="list-style-type: none"> 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.
BUSINESS ENVIRONMENT	<p>At the end of the course, the student will able to;</p> <ul style="list-style-type: none"> 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.→
FINANCIAL ACCOUNTING-2	At the end of the course the student will able to;

S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE

	<p>Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.</p> <p>Analyze the accounting process and preparation of accounts in consignment and joint venture.</p> <p>Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.</p> <p>Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.</p> <p>Design an accounting system for different models of businesses at his own using the principles of existing accounting system.</p>
BUSINESS ECONOMICS	<p>At the end of the course, the student will able to;</p> <p>Describe the nature of economics in dealing with the issues of scarcity of resources.</p> <p>Analyze supply and demand analysis and its impact on consumer behaviour.</p> <p>Evaluate the factors, such as production and costs affecting firms behaviour.</p> <p>Recognize market failure and the role of government in dealing with those failures.</p> <p>Use economic analysis to evaluate controversial issues and policies.</p> <p>Apply economic models for</p>

S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE

	<p>managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.</p>
BANKING THEORY AND PRACTICE	<p>At the end of the course, the student will able to;</p> <p>Understand the basic concepts of banks and functions of commercial banks.</p> <p>Demonstrate an awareness of law and practice in a banking context.</p> <p>Engage in critical analysis of the practice of banking law.</p> <p>Organize information as it relates to the regulation of banking products and services. Critically examine the current scenario of Indian Banking system.</p> <p>Formulate the procedure for better service to the customers from various banking innovations.</p>
BUSINESS STATASTICS	<p>At the end of the course, the student will able to;</p> <p>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.</p> <p>Build and assess data-based models.</p> <p>Learn and apply the statistical tools in day life. Create quantitative models to solve real world problems in appropriate contexts.</p>

S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE

CORPORATE ACCOUNTING	<p>At the end of the course, the student will able to;</p> <p>Understand the Accounting treatment of Share Capital and aware of process of book building.</p> <p>Demonstrate the procedure for issue of bonus shares and buyback of shares.</p> <p>Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.</p> <p>Participate in the preparation of consolidated accounts for a corporate group.</p> <p>Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.</p> <p>Communicate accounting policy choices with reference to relevant laws and accounting standards</p>
ACCOUNTING FOR SERVICE ORGANIZATIONS	<ol style="list-style-type: none">1. To know the objectives and preparation of accounts of non-trading concerns. 2. To observe the way of presenting balance sheet in Double Accounting System (electricity concerns).3. To learn the bank accounting system, Audit of Accounts, Filing of Accounts, Publication of Accounts, Voucher system, voucher summary sheets, daily trial balance continuous checks, control accounts, Double Voucher System, etc., 4. To understand the Life Insurance

**S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE**

	<p>companies , preparation of financial statements etc.,</p> <p>5. To understand the difference between Life Insurance and general insurance, its accounting procedures.</p>
INCOME TAX	<p>At the end of the course, the student will able to;</p> <p>Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning. Understand the provisions and compute income tax for various sources.</p> <p>Grasp amendments made from time to time in Finance Act.</p> <p>Compute total income and define tax complicacies and structure.</p> <p>Prepare and File IT returns of individual at his own.</p>
BUSINESS LAWS	<p>At the end of the course, the student will able to;</p> <p>Understand the legal environment of business and laws of business.</p> <p>Highlight the security aspects in the present cyber-crime scenario.</p> <p>Apply basic legal knowledge to business transactions.</p> <p>Understand the various provisions of Company Law.</p> <p>Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.</p> <p>Integrate concept of business law with foreign trade.</p>
COST ACCOUNTING	<p>At the end of the course, the student</p>

S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE

	<p>will able to;</p> <p>Understand various costing methods and management techniques.</p> <p>Apply Cost and Management accounting methods for both manufacturing and service industry.</p> <p>Prepare cost sheet, quotations, and tenders to organization for different works.</p> <p>Analyze cost-volume-profit techniques to determine optimal managerial decisions.</p> <p>Compare and contrast the financial statements of firms and interpret the results.</p> <p>Prepare analysis of various special decisions, using relevant management techniques.</p>
<p>GOODS AND SERVICE TAX</p>	<p>At the end of the course, the student will able to;</p> <p>Understand the basic principles underlying the Indirect Taxation Statutes.</p> <p>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.</p> <p>Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.</p> <p>Develop various GST Returns and reports for business transactions in</p>

**S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE**

	Tally
AUDITING	<p>At the end of the course, the student will able to;</p> <ul style="list-style-type: none"> 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
MARKETING	<p>At the end of the course, the student will able to;</p> <ul style="list-style-type: none"> 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.
COMMERCIAL GEOGRAFY	<p>CO 1: Understand the importance and scope of Economic Geography, and influence of physical elements on</p>

**S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE**

	<p>economic activities.</p> <p>CO 2: Understand the importance of resources in economic development, role of human resources and natural resources like forests, fisheries, minerals, energy resources in the process of development.</p> <p>CO 3: To make a comparison between Tropical and Temperate forests to understand place in the world trade.</p> <p>CO 4: Study resources utilization in agriculture and industrial sectors and examine the importance of these activities in economic development.</p>
FINANCIAL SERVICES	<p>CO 1 The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.</p> <p>CO 2 The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.</p> <p>CO 3 The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.</p> <p>CO 4 The course provides the knowledge about Mutual fund</p> <p>CO 5 The subject of finance, provides the knowledge about Credit Ratings</p>
CENTRAL BANKING	1. Describe the evaluation and the

S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE

	<p>functions of central bank and changes in central bank functions.</p> <ol style="list-style-type: none">2. Understand the constitution and governance and recent developments in RBI Act.3. Explain monetary control techniques and credit control measures under taken by RBI.4. Analyze inflation and price control measures initiated by RBI.5. Elucidate supervision and regulation of banking system by RBI.
RURAL AND FARM CREDIT	<ol style="list-style-type: none">1. To understand the objectives and significance of rural credit and classification of rural credit2. To identifying rural credit agencies for financing agriculture and rural development.3. To describe the farm credit.4. To explain sources of farm credit i.e., co-operative credit and lead bank schemes.5. To analyze the farm credit i.e., analysis of 3 R's and 3 C's.
MANAGEMENT ACCOUNTING	<ol style="list-style-type: none">1. Distinguish Financial Accounting, Cost Accounting and Management Accounting and describe the scope, limitations, functions and importance of Management Accounting.2. Analysis and interpretation comparative, common size and trend analysis financial statements.3. Analysis and interpretation of accounting ratios.4. Understanding the importance of fund and learner can prepare the funds flow statement.

S.V.L.N.S GOVT DEGREE COLLEGE, BHEEMUNIPATNAM
DEPARTMENT OF COMMERCE

	<p>5. Understanding the movement of cash and preparation of cash flow statement.</p>
FINANCIAL SERVICES	<p>1. Differentiate activities of Banking and Non Banking companies. 2. Understanding the scope and importance of Merchant Banks and services rendered by Merchant Banks. 3. Describe the procedure of leasing and Hire purchasing. 4. Identify the credit rating agencies and its purpose. 5. Understanding factors and forfeiting services rendered by financial institutions.</p>
MARKETING OF FINANCIAL SERVICES	<p>1. Make an informed judgement about whether or to what extent the financial market strategies, the condition of financial markets, and service elements. 2. How the people managing service and its quality and quantity consumer loyalty. 3. The learner can able to explain pricing and promotional strategies and how the firm can price their products in view of customer and new marketing techniques like B2B 4. It can able to understand distribution services cost and revenue management and its approaches, channels, designing and managing service process. 5. Learner can understand how the process banking retail process, investment process, insurance services and its marketing practices.</p>