**SRI Y N COLLEGE (AUTONOMOUS), NARSAPUR**

**DEPARTMENT OF COMMERCE**

**PROGRAMME OUTCOMES**

* After the completion of B.Com course the students will be able to acquire conceptual knowledge and application skills in the domain of Commerce studies.
* It enables the students to make start-ups independently.
* Knowledge of different subjects in B.Com course such as Accounting, Costing and Banking etc. Helps the students to stand in different organisations.
* It provides well trained professionals to industries, Banking Sector, Insurance Companies and Finance Companies.
* The students will be able to become competent in the competitive world and they can be assured of job placements and good careers at the end of the course.

**SRI Y N COLLEGE (AUTONOMOUS), NARSAPUR**

**DEPARTMENT OF COMMERCE**

**PROGRAMME SPECIFIC OUTCOMES**

* After completion of B.Com course the students will be able to do post-graduation and undertake research activity in the field of finance and Commerce.
* The course provides a good foundation to students who wish to pursue professional courses like CA, ICWA and CS etc.
* Students will gain thorough and systematic knowledge in various subjects like Accounting, Banking, Finance, Taxation and Marketing etc.
* The students will be able to acquire entrepreneurship skills and managerial skills.
* The course develops communication skills, decision making skills and innovative thoughts in students.
* By studying this course the students will get good jobs and occupy good positions like Bank Managers, Auditors, Company Secretaries, Professors and so on.

**SRI Y N COLLEGE (AUTONOMOUS), NARSAPUR**

**DEPARTMENT OF COMMERCE**

**COURSE OUTCOMES**

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| **Sl.No.** | **TITLE OF PAPER** | **COURSE OUTCOMES** |
| **SEMESTER I** |
| **B Com(General)** |
| 1 | FUNDAMENTALS OF ACCOUNTING | At the end of the course, the student will able to * 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. |
| 2 | BUSINESS ORGANISATION AND MANAGEMENT | At the end of the course, the student will be able to * 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 |
| 3 | BUSINESS ENVIRONMENT | 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 |
| **B Com(Computers)** |
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* 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.
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* Design and plan to register a business firm. Prepare different documents to register a company at his own.

Articulate new models of business organizations |
| 3 | INFORMATION TECHNOLOGY | At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills. **A. Remembers and states in a systematic way (Knowledge)** 1. Describe the fundamental hardware components that make up a computer’s hardware and the role of each of these components 2. understand the difference between an operating system and an application program, and what each is used for in a computer 3. Use technology ethically, safely, securely, and legally 4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems **B. Explains (Understanding)** 5. Apply standard statistical inference procedures to draw conclusions from data 6. Retrieve information and create reports from databases 7. Interpret, produce, and present work-related documents and information effectively and accurately **C. Critically examines, using data and figures (Analysis and Evaluation\*\*)** 8. Analyse compression techniques and file formats to determine effective ways of securing, managing, and transferring data 9. Identify and analyse user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems. 10. Analyse a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions. 11. Identify and analyse computer hardware, software **D. Working in ‘Outside Syllabus Area’ under a Co-curricular Activity(Creativity) Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program’s discipline.** **E. Efficiently learn and use Microsoft Office applications.** |
| **SEMESTER II** |
| **B Com(General)** |
| 7 | 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.
* Analyse 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 business at his own using the principles of existing accounting system.
 |
| 8 | BANKING THEORY AND PRACTICES | 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
 |
| 9 | 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.

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| **B Com(Computers)** |
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* 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.
 |
| 12 | E-COMMERCE AND WEB DESIGNING | At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills. **A. Remembers and states in a systematic way (Knowledge)** 1. Understand the foundations and importance of E-commerce 2. Define Internet trading relationships including Business to Consumer, Businessto-Business, Intra-organizational3. Describe the infrastructure for E-commerce 4. Discuss legal issues and privacy in E-Commerce 5. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture **B. Explains (Understanding)** 6. Recognize and discuss global E-commerce issues 7. Learn the language of the web: HTML and CSS. **C. Critically examines, using data and figures (Analysis and Evaluation)** 8. Analyze the impact of E-commerce on business models and strategy 9. Assess electronic payment systems 10. Exploring a web development framework as an implementation example and create dynamically generated web site complete with user accounts, page level security, modular design using css **D. Working in ‘Outside Syllabus Area’ under a Co-curricular Activity(Creativity) Use the Systems Design Approach to implement websites with the following steps: Define purpose of the site and subsections**• Identify the audience• Design and/or collect site content• Design the website theme and navigational structure• Design & develop web pages including: CSS Style Rules, Typography, Hyperlinks, Lists, Tables, Frames, Forms, Images, Behaviours, CSS Layouts **E. Build a site based on the design decisions and progressively incorporate tools and techniques covered** |
| **SEMESTER III** |
| **B Com(General)** |
| 13 | ADVANCED ACCOUNTING | 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
 |
| 14 | BUSINESS STATISTICS | 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.
 |
| 15 | MARKETING | 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.
 |
| **B Com (Computers)** |
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 |
| 18 | PROGRAMMING WITH C & C++ | At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills. **A. Remembers and states in a systematic way (Knowledge).** 1. Develop programming skills. 2. Declaration of variables and constants use of operators and expressions.3. learn the syntax and semantics of programming language. 4. Be familiar with programming environment of C and C++. 5. Ability to work with textual information (characters and strings) & arrays **B. Explains (Understanding).** 6. Understanding a functional hierarchical code organization. 7. Understanding a concept of object thinking within the framework of functional model. 8. Write program on a computer, edit, compile, debug, correct, recompile and run it **C. Critically examines, using data and figures (Analysis and Evaluation).** 9. Choose the right data representation formats based on the requirements of the problem. 10. Analyze how C++ improves C with object-oriented features. 11. Evaluate comparisons and limitations of the various programming constructs and choose correct one for the task in hand. **D. Working in ‘Outside Syllabus Area’ under a Co-curricular Activity(Creativity) Planning of structure and content, writing, updating and modifying computer programs for user solutions** **E. Exploring C programming and Design C++ classes for code reuse (Practical skills\*\*\*).** |
| **SEMESTER IV** |
| **B Com(General)** |
| 19 | 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.
 |
| 20 | COST AND MANAGEMENT ACCOUNTING | * 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
 |
| 21 | INCOME TAX | 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.
 |
|  | BUSINESS LAW | 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
 |
|  | AUDITING | 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
 |
|  | GOODS AND SERVICE TAX | 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
 |
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* Apply auditing practices to different types of business entities.
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 |
| 24 | DATABASE MANAGEMENT SYSTEM | At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills. **A. Remembers and states in a systematic way (Knowledge.** 1. Understand the role of a database management system in an organization. 2. Understand basic database concepts, including the structure and operation of the relational data model. 3. Understand and successfully apply logical database design principles, including ER diagrams and database normalization. 4. Understand Functional Dependency and Functional Decomposition **B. Explains (Understanding).** 5. To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS. 6. Perform PL/SQL programming using concept of Cursor Management, Error Handling, Packages. **C. Critically examines, using data and figures (Analysis and Evaluation).** 7. Apply various Normalization techniques. 8. Model an application’s data requirements using conceptual modeling tools like ER diagrams and design database schemas based on the conceptual model **D. Working in ‘Outside Syllabus Area’ under a Co-curricular Activity(Creativity) Design and implement a small database project** **E. Construct simple and moderately advanced database queries using Structured Query Language (SQL)(Practical skills)** |