

**TELANGANA TRIBAL WELFARE RESIDENTIAL DEGREE
COLLEGE (BOYS) MANUGURU**

BHADRARI KOTHAGUDEM DISTRICT
(Affiliated to Kakatiya University- Warangal)

COURSE OUTCOMES OF DEPARTMENT OF COMMERCE

Semester-I

1. FINANCIAL ACCOUNTING-I

CO1: Acquire conceptual knowledge of basis of Accounting

CO2: Know and understand basic Accounting Concepts

CO3: Understand Accounting & Preparation of final Accounts of sole trader

CO4: Apply process in Business transactions

CO5: Respond to Financial Accounting changing student learning style through a Variety of learning models and multi media

CO6: Analyse financial statements of sole trading

2. BUSINESS ORGANISATION & MANAGEMENT

CO1: Learn the basic forms of ownership organization such as sole trade, partnership, Joint Hindu Family & Joint Stock Company & mutual funds

CO2: Understand the nature and purpose of different types organization

CO3: Understand Basic Concept Organizational Structure

CO4: Apply Different ways in which Organizations may be structure

CO5: Describe the main departments or functions of Business Organization

CO6: Explain the advantages & Disadvantages of Centralized & Decentralized Organization

CO7: Learn the concept of planning, Organizing, Delegation and Decentralization, Co-Ordination & Control

3. FOREIGN TRADE

CO1: Learn To gain knowledge of Indians foreign trade procedure policies and international institutions

CO2: Know comparative advantage and its formal expression and interpretation with in different theoretical models

CO3: Understand the major recent development in the world trading system

CO4: Apply BE able to apply partial equilibrium and general equilibrium models in analysing the economic effects

CO5: Respond Develop Communication Skills through the presentation of work interactions during tutorial session and appropriate use of the discussion

CO6: Analyse the major models of international trade and be able to distinguish b/n them in terms of their assumptions of economic implications

Semester-II

1. FINANCIAL ACCOUNTING-II

CO1: Learn the concepts of bills of exchange consignment and joint venture accounts from incomplete records and non-profit organizations

CO2: Know the different type of Accounts belongs to various business

CO3: Understand Accounting & Preparation of various business forms

CO4: Apply the processing of accounting transaction of various business forms

CO5: Respond Learning styles can change through different learning models

CO6: Analyse Student can analysis the business forms Accounting statements

2. BUSINESS LAWS

CO1: Learn acts relating to business, i.e. contract act, sale of Goods act, consumer protection company law etc.

CO2: Know contract legality, consideration, contract of sale, discharge of a contract consumer rights

CO3: Understand acts and law of business, company related law, intellectual property, Management & winding up of companies

CO4: Apply cases of contract act and able to create a written contract filing a case on consumer protection

CO5: Respond knows the practical problems relating to the sale of Goods Act. Cases of companies act

CO6: Analyse students are expected to know the model for at a complaint & legal environmental

3. BANKING AND FINANCIAL SERVICES

CO1: Understanding different types of bank accounts and the process of opening a bank account.

CO2: Ability to assess the significance of KYC norms.

CO3: Knowledge regarding different types of banks in India.

CO4: Ability to understand the provisions required to be created for different types of nonperforming assets.

CO5: Familiarization with the different types of banker-customer relationship.

CO6: Complete knowledge of Financial System of India.

CO7: Clarity about the basic concepts of money, money supply and money creation.

CO8: Understanding of technical terms relating to Financial System like Derivatives, Stock etc.

CO9: Development of basic understanding relating to Life Insurance and General Insurance.

Semester-III

SEC-1 Principles of Insurance

- To provide a basic understating of the insurance mechanism.
- Identify the relationship between insurers and their customers and the importance of insurance contracts.

SEC-2 Practice of Life Insurance

- To provide an insight into the different types of Life Insurance Plans
- Enable the students to understand the importance of nomination and assignments.

1. ADVANCED ACCOUNTING

To acquire accounting knowledge of partner firms and joint stock companies

CO1: Partnership accounts-I

CO2. Partnership Accounts-II

CO3. Issue of shares, Debentures, Underwriting and Bonus shares

CO4. Company final accounts and profit prior to incorporation

CO5. Valuation of Goodwill and Shares

2. BUSINESS STATISTICS-I

CO1: Student will able to apply knowledge to solve simple tasks using computer (MS Excel)

CO2: Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)

CO3: Student will able to interpret the meaning of the calculated statistical indicators

CO4: Student will able to choose a statistical method for solving practical problems

CO5: Explain the primary concepts of statistics, data collection, sampling and tabulation

CO6: Understand the concepts of measures of central tendency and solve problems

CO7: Understand the various measures of dispersion and solve related problems

CO8: Develop the ability to solve problems in correlation

3. FINANCIAL INSTITUTIONS AND MARKETS

On successful completion of the course students will be able to:

CO1: Provide an insight to students into the functions and role of varied and multiple constituents of the Indian financial system.

CO2: Lay out a strong and firm theoretical foundation of studies in the field of banking, capital market and financial services.

CO3: Enable students to understand the latest developments in the rapidly changing scenario of the Indian financial System.

CO4: Help the students to understand the role of financial system regulators and its major players.

CO5: Comprehend and grasp the different mechanisms and channels for raising finance which enables a modern economy to operate.

Semester-IV

SEC-3: Practice of General Insurance

CO1: Students understand general insurance and its origin

CO2: Know about national and international insurance markets

CO3: Get awareness on Insurance policy documents and forms

SEC-4: Regulation of Insurance Business

CO1: Students know about history of life and non-life insurance legislation

CO2: Students understand IRDA and its functions including licencing functions

CO3: Students understand assignment and transfer of insurance policies

1. BUSINESS STATISTICS-II

On the completion of the course, Students will be able to

CO1: Student will able to explain probability theory and probability distributions in relation to general statistical analysis.

CO2: Student will able to Understand and appreciate the need to solve a variety of business- related problems using a systematic approach involving accepted statistical techniques.

CO3: Develop the ability to solve problems in regression analysis

CO4: Calculate the index numbers and understand the concept of time series and their application

2. INCOME TAX

CO1: Learn the concept of agriculture income, Income from salaries income from house property, profits and gains of Business or profession

CO2: Know a broad understanding of Tax

CO3: Understand summarize the tax environment and the federal tax compliance process

CO4: Apply principles of tax law to complex legal problems, and critique the tax

CO5: Respond measure taxable income

CO6: Analyse interpret tax aspects of individual investment planning and personal activities

3. CORPORATE ACCOUNTING

On the completion of the course, Students will be able to

CO1: Calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.

CO2: Know about the companies all accounts.

CO3: Get the Knowledge of banking system.

CO4: Learn about working format of companies.

CO5: Find out how can liquidation of company

Semester-V

1. BUSINESS ECONOMICS

CO1: Learn Business Economics concepts & principles which are useful in understanding the general economic environment

CO2: Know the concept of marginal cost, opportunity cost for analysis & decision making in the business environment

CO3: Understand the local and global business environment

CO4: Apply effective written and Oral Communication Skills to business Situations

CO5: Respond and acquire critical thinking skills in business situations

CO6: Analyse and apply and Ethical understanding and perspective to business situation

2. COST ACCOUNTING

On the completion of the course, Students will be able to

CO1: Understand the importance of costing in companies

CO2: Gain knowledge about losses in process costing

CO3: Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.

CO4: Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.

CO5: Use methods of time-keeping & time-booking and manage idle & overtime.

CO6: Define the features of overhead or indirect cost of production and basis of allocation and apportionment.

CO7: Use cost-sheet to compute unit cost of product.

CO8: Determine basis for computing tender price of a product.

3. COMPUTERIZED ACCOUNTING

On the completion of the course, Students will be able to

CO1: Gain the practical knowledge, implementation and operation of business with computer applications

CO2: Work with simple formula for computation of Statement of Accounts.

CO3: Achieve hands-on experience with productivity/application software to enhance business activities

CO4: Accomplish projects utilizing

CO5: Business theories, teamwork, Internet resources and computer technology.

4. AUDITING:

CO1: Learn concept of Audit process including the professional standards applicable to the financial statement

CO2: Know application of Auditing procedures to select transaction cycles

CO3: Understand sampling methodologies commonly used within the audit profession

CO4: Apply Ethical & legal responsibilities of financial statement auditors the public accounting profession

CO5: Respond, develop & demonstrate problem solving and critical thinking skills essential to solve unstructured auditing problems

CO6: Analyse and assess manual and information systems

5. E- COMMERCE

On the completion of the course, Students will be able to

CO1: Logically observed and experienced the main activities of E-Commerce.

CO2: Learned and evaluated about the various components of E-Commerce.

CO3: Conceptually learned the concept of online shopping and models of Electronic market.

CO4: Thoroughly learned the concepts of instant messaging and Electronic Data Exchange.

Semester-VI

1. RESEARCH METHODOLOGY AND PROJECT REPORTING

At the end of this course, the students should be able to:

- CO1: understand some basic concepts of research and its methodologies
- CO2: identify appropriate research topics
- CO3: select and define appropriate research problem and parameters
- CO4: prepare a project proposal (to undertake a project)
- CO5: organize and conduct research (advanced project) in a more appropriate manner
- CO6: write a research report and thesis

2. COST CONTROL AND MANAGEMENT ACCOUNTING

On the completion of the course, Students will be able to

- CO1: Understand the objectives and functions of management accounting
- CO2: Practice marginal costing techniques and managerial decision making
- CO3: Imparted knowledge on capital budgeting and decision-making techniques.
- CO4: Provide knowledge about the preparation of various kinds of budgets.
- CO5: Evaluate the financial position by using ratios
- CO6: Understand cash flow and funds flow analysis

3. THEORY AND PRACTICE OF GST

CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.