

COURSE OUTCOME
DEPARTMENT OF COMMERCE

SL. NO.	SUBJECT NAME	PAPER CODE	COURSE OBJECTIVES	COURSE OUTCOMES
1	FINANCIAL ACCOUNTING	CORE-I	The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.	At the end of the course, students will be able to Know <ul style="list-style-type: none"> about basics of accounting and accounting process Reporting standards and business income. In-depth knowledge of financial accounting and its practical applications thereby giving an opportunity to gain easy access to this competitive business world.
2	BUSINESS LAW	CORE-II	The objective of the course is to impart basic knowledge of the important business laws along with relevant case laws.	At the end of the course, students will be able to Know <ul style="list-style-type: none"> About the Indian Contract Act 1872, the Sale of goods act 1930 Consumer protection act, right to information act The definition characteristic types of partnership laws The legal aspect of different Business situations
3	COST ACCOUNTING	CORE-III	To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment.	At the end of the course, students will be able to <ul style="list-style-type: none"> Know about Objectives, principles, importance and limitations of cost accounting Know about Concept and technique of accounting for material, accounting for labour Have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.
4	CORPORATE LAWS	CORE-IV	The objective of the course is to impart basic knowledge of the provisions of the	At the end of the course, students will be able to <ul style="list-style-type: none"> Know about features of company act 2013. Know about company administration. Get knowledge about share and share capital,

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			Companies Act, 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.	<p>corporate meetings.</p> <ul style="list-style-type: none"> Get knowledge about the legal framework and the ways to deal with legal aspect of different situations of corporate sectors.
5	CORPORATE ACCOUNTING	CORE-V	To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> Know about meaning of company, accounting for debentures Get idea about redemption of preference shares Know about companies act 2013, valuation of goodwill and shares Know about meaning of liquidation Get the techniques to prepare financial statement of companies alongwith accounting treatment of various situations(floating of shares, amalgamation and liquidation) of companies.
6	INCOME TAX LAW AND PRACTICE	CORE-VI	To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> Know about basic concept and definition under IT Act Know about heads of income and provisions governing heads of income. Know various provisions of IT Act as well as equip the students to make practical applications of the provisions for taxation purpose.
7	MANAGEMENT PRINCIPLES &APPLICATIONS	CORE-VII	The objective of the course is to provide the student with an understanding of basic management concepts,	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> Know about concept, importance of effective planning and its remedial measures. Know about concept, importance, principles of different organizations.

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			principles and practices.	<ul style="list-style-type: none"> • Know about Schmidt's model, Blake and Mouton's model. • Know about importance of Need theory and contributions of McGregor, Maslow, Herzberg. • Make use of different management principles in the course of decision making in different forms of business organizations.
8	GST & INDIRECT TAX	CORE-VIII	The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market and to acquaint students with basic provisions of GST Law and basic working knowledge.	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> • Know about GST, its benefits and implementation. • Know about features of CGST, SGST, IGST Act. • Know about meaning and scope of supply Under GST law. • Know about registration returns and assessment of GST. • Know about GST council, GST network , GSP, ASP and compliance rating.
9	FUNDAMENTALS OF DATA MANAGEMENT	CORE-IX	The objective is to equip students with word processing and its preparation, presentation, spreadsheet and business application , data base management system	<p>At the end of the course, students will be able to</p> <ul style="list-style-type: none"> • Know about working with word document and its preparation and presentation. • Know about managing worksheets, spreadsheets function. • Get knowledge about the application of database management system in the area of accounting, inventory, HRM. • Know about HTML, hyper text links, cascading style

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10	MANAGEMENT ACCOUNTING	CORE-X	and website designing. To acquaint the students with basic concepts of management accounting, and basic understanding of tools and techniques used for managerial decision making.	sheets. At the end of the course the student will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.
11	COMPUTERIZED ACCOUNTING & E-FILING OF TAX RETURNS	CORE-XI	To acquaint the students with computerized accounting package, E-filing of tax returns, designing computerized accounting system.	At the end of the course, students will be able to Know about use of generic software in computerized accounting package. Know about designing computerized accounting system. Know about preparation and submission online form 10E. Use of e-tax calculator, e-pay tax.
12	FUNDAMENTALS OF FINANCIAL MANAGEMENT	CORE-XII	To familiarize the students with the principles and practices of financial management	At the end of the course, students will be able to <ul style="list-style-type: none"> • Know about objective and importance of financial management. • Know about different sources of finance(long term and short term). • Know about objectives of capital budgeting process, dividend decisions, meaning and various concepts of working capital management. Understand finance in a better way alongwith giving them insight to practical management of long and short finance for real business houses.
13	AUDITING AND CORPORATE	CORE-XIII	To provide knowledge of auditing principles,	At the end of the course, students will be able to Know about priciples and techniques of audit planning.



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	GOVERNANCE		procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility	Know about special features of cost audit, tax audit and management audit. Get idea about corporate governance and corporate social responsibility. Get knowledge about principles and techniques of audit in accordance with current legal requirement and as per the guidelines of different statutory authorities.
14	BUSINESS MATHEMATICS	CORE- XIV	The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.	At the end of the course, students will be able to Know about application of matrices and determinants. Know about methods of integration and its application. Get an idea about types of annuities, types of rate of interest, depreciation of assets. Know about LPP by using mathematical software. Get knowledge in the areas of business calculus and financial mathematics and to connect acquired knowledge with practical problems in economic practice.
15	FINANCIAL MARKETS, INSTITUTIONS, & SERVICES	DSE-I	To enable the students to understand the financial institutions operating in India and services provided by them.	At the end of the course, students will be able to <ul style="list-style-type: none"> • Know about the financial system and its technology. • Know about non-banking financial institutions and financial services. • Know about financial assets, issue of equity shares. • Understand the role and benefits of financial institutions and services.
16	MERCHANT BANKING AND FINANCIAL SERVICES	DSE-II	To enable the students to understand the basic knowledge about	At the end of the course, students will be able to Know nature and scope of merchant banking. Know about role of financial service in a financial system.

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			the financial services available in India.	Know about concept, nature and scope of factoring. Get idea about meaning, nature and scope of securitization. Understand the structure and function of mercantile banking and various financial services available in the present business world.
17	INTERNATIONAL BUSINESS	DSE-III	The objective of the course is to familiarize the students with the concept, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.	At the end of the course, the students will know about globalization and its importance in the world economy. Theories of international trade and international organization. International financial environment.
18	BUSINESS STATISTICS	G.E-I	The objective of this course is to familiarize the students with the basic statistical tools used for managerial decision making.	At the end of the course, the students will know about nature and classification of data. Simple correlation analysis and regression analysis and time series analysis. Students would be armed with the knowledge of using different statistical tools very much required in the decision making process in any business as well as business research required .
19	PRINCIPLES OF	G.E-II	The objective of the	After the completion of the course, the students will be

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	MARKETING		course is to provide basic knowledge of concept, principles, tools and techniques of marketing.	able to identify marketing components and fit them in the value chain along with the various marketing strategies.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  21/03/2022 Head of the Department </div> <div style="text-align: center;">  Principal Gunupur College Gunupur Dist: Rayachoti </div> </div>				