

# SPACES DEGREE COLLEGE, PAYAKARAOPETA

DEPARTMENT OF COMMERCE

Affiliated to the ANDHRA UNIVERSITY

## Semester wise Course Outcomes

B.Com (Computer Applications)

Semester I

### Course1A:FundamentalsofAccounting

#### CourseOutcomes:

Student will 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 sheet of a sole trader for different accounting periods.
- CO6: Design new accounting formulas & principles for business organizations.



  
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## Semester wise Course Outcomes

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Course I B: Business Organization and Management

### Course Outcomes:

Student will 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.



  
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## Semester wise Course Outcomes

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#### Semester II

### Course2A:FinancialAccounting

#### CourseOutcomes:

Student will able to-

- C01: Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- C02: Analyze the accounting process and preparation of accounts in consignment and joint venture.
- C03: Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- C04: Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- C05: Design an accounting system for different models of businesses at his own using the principles of existing accounting system.



  
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## Semester wise Course Outcomes

B.Com (Computer Applications)

Course2B: Business Economics

### Course Outcomes:

Student will 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 behaviour.
- CO3: Evaluate the factors, such as production and costs affecting firms behaviour.
- CO4: Recognize market failure and the role of government in dealing with those failures.
- CO5: Use economic analysis to evaluate controversial issues and policies.
- CO6: Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.



  
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# Semester wise Course Outcomes

## B.Com (Computer Applications)

### Course2C:E-Commerce and Web Designing

#### CourseOutcomes:

Student will able to-

Remembers and states in a systematic way (Knowledge)

CO1: Understand the foundations and importance of E-commerce

CO2: Define Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational

CO3: Describe the infrastructure for E-commerce

CO4: Discuss legal issues and privacy in E-Commerce

CO5: Understand the principles of creating an effective web page, including an in-depth consideration of information architecture B. Explains (Understanding)

CO6: Recognize and discuss global E-commerce issues

CO7: Learn the language of the web: HTML and CSS. C. Critically examines, using data and figures (Analysis and Evaluation)

CO8: Analyze the impact of E-commerce on business models and strategy

CO9: Assess electronic payment systems

CO10: 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



  
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## Semester wise Course Outcomes

B.Com (Computer Applications)

Course3A:AdvancedAccounting

### Semester III

#### CourseOutcomes:

Student will able to-

C01: UnderstandtheconceptofNon-profit organizations andits  
accountingprocess

C02: Comprehendtheconceptofsingle-  
entrysystemandpreparationofstatementofaffairs

C03: Familiarizewiththelegal formalitiesatthetimeofdissolution ofthefirm

C04: Preparefinancialstatementsforpartnershipfirmondissolutionofthefirm.

C05:

Employcriticalthinkingskillstounderstandthedifferencebetween  
hedissolutionofthefirm and dissolution of partnership



  
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# Semester wise Course Outcomes

B.Com (Computer Applications)

## Course3B:BusinessStatistics

### CourseOutcomes:

Student willableto-

C01: UnderstandtheimportanceofStatisticsinreal life

C02: Formulatecomplete,concise,andcorrectmathematicalproofs.

C03:

Frameproblemsusingmultiplemathematicalandstatisticaltools,measuringrelationshipsbyusingstandard techniques.

C04: Buildandassessdata-basedmodels.

C05: Learnand applythe statistical tools in daylife.

C06: Createquantitativemodelstosolverealworldproblemsinappropriate contexts.



  
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## Semester wise Course Outcomes

B.Com (Computer Applications)

Course 4A: Corporate Accounting

### Semester IV

#### Course Outcomes:

Student will able to-

C01:

Understand the Accounting treatment of Share Capital and aware of process of book building.

C02: Demonstrate the procedure for issue of bonus shares and buyback of shares.

C03:

Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.

C04: Participate in the preparation of consolidated accounts for a corporate group.

C05: Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.

C06:

Communicate accounting policy choices with reference to relevant laws and accounting standards.



  
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## Semester wise Course Outcomes

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### Course4B: Cost and Management Accounting

#### Course Outcomes:

Student will 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 technique to determine optimal managerial decisions.

CO5: Compare and contrast the financial statements of firms and interpret the results.

CO6:

Prepare analysis of various special decisions, using relevant management techniques



  
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## Semester wise Course Outcomes

B.Com (Computer Applications)

### Course4C:IncomeTax

#### CourseOutcomes:

Student willableto-

C01: Acquirethe completeknowledgeofthetax evasion,tax

avoidanceandtaxplanning.

C02: Understandtheprovisionsand computeincometaxforvariousources.

C03: Graspamendmentsmade fromtimetotimeinFinanceAct.

C04: Computetotalincomeanddefinetaxcomplicacies andstructure.

C05: PrepareandFileITreturnsofindividualathisown.



  
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## Semester wise Course Outcomes

B.Com (Computer Applications)

Course5C:Business Law

### CourseOutcomes:

Student willableto-

CO1: Understandthelegal environmentofbusiness andlaws ofbusiness.

CO2: Highlightthesecurityaspectsinthe presentcyber-crimescenario.

CO3: Applybasiclegalknowledgeto business transactions.

CO4: Understandthe various provisionsof CompanyLaw.

CO5: Engage critical thinking to predict outcomes and recommend appropriate action onissuesrelatingto business associations and legal issues.

CO6: Integrate conceptofbusiness lawwithforeigntrade.



  
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## Semester wise Course Outcomes

B.Com (Computer Applications)

### Course16-A:AdvancedCorporateAccounting

Semester V

#### CourseOutcomes:

Student will be able to-

CO1: Understand Corporate Accounting environment

CO2: Record Transactions related to purchase of business, Amalgamation and Reconstruction.

CO3: Analyze the situations of Purchase of Business and Liquidation

CO4: Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts.

CO5: Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.



  
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## Semester wise Course Outcomes

B.Com (Computer Applications)

### Course17-A:Software Solutions toAccounting

**Semester V**

**CourseOutcomes:**

Student willableto-

CO1: Understanding the technical environment of accounting software

CO2: Highlight the major accounting software's in India.

CO3: Apply basics of accounting software's into business firms for accounting Transactions.

CO4: Understanding the various versions of Tally and other software's.

CO5: Integrate the concept of different Accounting software for accounting purpose

CO6: Design new approaches for use of accounting software environment.



  
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## Semester wise Course Outcomes

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### Course20-B:Life Insurance With Practice

#### Semester V

##### CourseOutcomes:

Student will 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 skills of settlement of claims under various circumstances.



  
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## Semester wise Course Outcomes

B.Com (Computer Applications)

### Course21-B:General Insurance Procedure and Practice

#### Semester V

##### CourseOutcomes:

Student will be able to-

- CO1: Understand the Features of General Insurance and Insurance 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: Acquire skills of settlement of claims under various circumstances.



  
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