**GOVERNMENT DEGREE COLLEGE**

**MANDAPETA**

# B.Com(GENERAL) COMMERCE-COURSE OUTCOMES

FUNDAMENTALS OF ACCOUNTING

**CO1:** Identify transactions and events that need to be recorded in the books of accounts

**CO2**: Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP

**CO3**: Analyze the difference between cash book and pass book in terms of balance and make reconciliation..

**CO4:** Design new accounting formulas & principles for business organisations.

BUSINESS ORGANISATION AND MANAGEMENT

**CO1:** Understand different forms of business organizations.

**CO2:** Comprehend the nature of Joint Stock Company and formalities to promote a Company.

**CO3:** Design and plan to register a business firm. Prepare different documents to register a company at his own.

**CO4:** Articulate new models of business organizations..

BUSINESS ENVIRONMENT

**CO1:** Understand the concept of business environment.

**CO2:** Explain the economic trends and its effect on Government policies..

**CO3:** Critically examine the recent developments in economic and business policies of the Government

**CO4:** Develop the new ideas for creating good business environment.

FINANCIAL ACCOUNTING

**CO1:** Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.

**CO2:** Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.

**CO3:** Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.

**CO4:** Design an accounting system for different models of businesses at his own using the principles of existing accounting system..

BUSINESS ECONOMICS

**CO1:** Describe the nature of economics in dealing with the issues of scarcity of resources **CO2:** Recognize market failure and the role of government in dealing with those failures. **CO3:** Use economic analysis to evaluate controversial issues and policies

**CO4:** Apply economic models for managerial problems, identify their relationships, and

formulate the decision making tools to be applied for business

BANKING THEORY AND PRACTICE

**CO1:** Understand the basic concepts of banks and functions of commercial banks

**CO2:** Demonstrate an awareness of law and practice in a banking context.

**CO3:** Organize information as it relates to the regulation of banking products and services.

**CO4:** Formulate the procedure for better service to the customers from various banking innovations.

ADVANCED ACCOUNTING

**CO1:** Comprehend the concept of single-entry system and preparation of statement of affairs.

**CO2:** Familiarize with the legal formalities at the time of dissolution of the firm .

**CO3:** Prepare financial statements for partnership firm on dissolution of the firm.

**CO4:** Employ critical thinking skills to understand the difference between the dissolution of

The firm and dissolution of partnership

BUSINESS STATISTICS

**CO1:** Understand the importance of Statistics in real life..

**CO2:** Formulate complete, concise, and correct mathematical proofs

**CO3:** Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques

**CO4:** Create quantitative models to solve real world problems in appropriate contexts.

MARKETING

**CO1:** Develop an idea about marketing and marketing environment.

**CO2:** Understand the consumer behaviour and market segmentation process **CO3:** Know the process of packaging and labeling to attract the customers **CO4:** Design and develop new advertisements to given products.

CORPORATE ACCOUNTING

**CO1:** Understand the Accounting treatment of Share Capital and aware of process of book building

**CO2:** Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments

**CO3:** Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions

**CO4:** Communicate accounting policy choices with reference to relevant laws and accounting standards.

COST AND MANAGEMENT ACCOUNTING

**CO1:** Understand various costing methods and management techniques

**CO2:** Prepare cost sheet, quotations, and tenders to organization for different works.

**CO3:** Analyze cost-volume-profit techniques to determine optimal managerial decisions **CO4:** Prepare analysis of various special decisions, using relevant management techniques.

**INCOME TAX**

**CO1:** Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.

**CO2:** Understand the provisions and compute income tax for various sources.

**CO3:** Compute total income and define tax complicacies and structure**. CO4:** Prepare and File IT returns of individual at his own**.**

BUSINESS LAW

**CO1:** Understand the legal environment of business and laws of business.

**CO2:** Highlight the security aspects in the present cyber-crime scenario.

**CO3:** Understand the various provisions of Company Law

**CO4:** Integrate concept of business law with foreign trade**.**

AUDITING

**CO1:** Understanding the meaning and necessity of audit in modern era. **CO2:** Comprehend the role of auditor in avoiding the corporate frauds**. CO3:** Determine the appropriate audit report for a given audit situation

**CO4:** Plan an audit by considering concepts of evidence, risk and materiality.

GOODS AND SERVICESS TAX

**CO1:** Understand the basic principles underlying the Indirect Taxation Statutes.

**CO2:** Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.

**CO3:** Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.

**CO4:** Develop various GST Returns and reports for business transactions in Tally.

MANGEMENT ACCOUNTING AND PRACTICE

**CO1:** Understanding the meaning and necessity of Business leadership

**CO2:** Comprehend the role of leader in Business. **CO3:** Understand the types of leadership skills **CO4:** Design and develop new skills in busness

**COST ACCOUNTING**

**CO1:** Understand various costing methods and techniques

**CO2:** Prepare cost sheet, quotations, and tenders to organization for different works. **CO3:** Analyze cost-volume-profit techniques to determine optimal managerial decisions **CO4:** Prepare analysis of various special decisions, using relevant cost techniques.

COST CONTROL TECHINQUES

**CO1:** Understand the basic principles underlying the Indirect Taxation Statutes.

**CO2:** Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.

**CO3:** Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.

**CO4:** Develop various GST Returns and reports for business transactions in Tally.

Theory

LIFE INSURANCE AND PRACTICE

**CO1:** Understand identify the early commercial activities in the world reflecting different occupations in various environments.

**CO2:** Growth of population, its trends and distribution

**CO3:** To understand the utilization of human resources of Pakistan and mode of their exploitation.

**CO4:** To know the geographic location of Pakistan with reference to her physical environments.

GENERAL INSURANCE AND PRACTICE

**CO1:** Understand the basic principles Rules and forms in india banking system

**CO2:** Highlight the security aspects Rural banking **CO3:** Understand analysis of different types of credits **CO4:** Design and develop rural credits in various sectors

**DIGITAL MARKETING**

**CO1:** Under stand Enhancing backend technology platform and restructure of the backend

development resource.

**CO2:** Deisn Growing B2C customer numbers and increasing customer activity and average. balance of Tally® held per banking account.

**CO3:** Reviewing revenue models to achieve optimal product and service levels.

**CO4:** Advancing preparations for releasing Tally in a second jurisdiction.

SERVICE MARKETING

**CO1:** Develop an idea about marketing and marketing environment.

**CO2:** Understand the consumer behaviour and market segmentation

**CO3:** Know the process of packaging and labeling to attract the

customers

**CO4:** Design and develop new advertisements to given products.