

# SUBHARAM GOVERNMENT COLLEGE

PUNGANUR, 517247

Department of Commerce

Course Outcomes

Sl. No.	TITLE OF PAPER	CODE	COURSE OUTCOMES
<b>SEMESTER I</b>			
<b>B Com (GENERAL)</b>			
1	FUNDAMENTALS OF ACCOUNTING	2-1-101R20	CO-1: To make the students acquire the conceptual knowledge of accounting CO-2: To equip the students with the knowledge of accounting process and preparation of Final Accounts CO-3: To develop the skills of recording financial transactions and preparation of reports using Computers
2	BUSINESS ORGANISATION AND MANAGEMENT	2-1-102R20	CO-1: To understand the basic concepts and functions of Business Organization and Management
3	BUSINESS ENVIRONMENT	2-1-103R20	CO-1: To study and understand business economics concepts and their application in business firm. CO-2: To understand dynamics s of consumers buying behavior and their implications in taking business decisions. CO-3: To be able to forecast the consequences of a change in determinants of demand on revenue.
<b>B.Com (Computers)</b>			
4	FUNDAMENTALS OF ACCOUNTING	2-1-101R20	CO-1: To make the students acquire the conceptual knowledge of Accounting CO-2: To equip the students with the knowledge of accounting process and preparation of Final Accounts CO-3: To develop the skills of recording financial transactions and preparation of reports using Computers
5	BUSINESS ORGANISATION AND MANAGEMENT	2-1-102R20	CO-1: To understand the basic concepts and functions of Business Economics
<b>SEMESTER- II</b>			
<b>B. Com (General)</b>			

10	FINANCIAL ACCOUNTING – II	2-2-101R20	CO-1: To Understand the fundamental concepts underlying accounting, finance, management and marketing. CO-2: To Utilize the Accounting Information in the business processes and practices, such as problem analysis and decision making.
11	BANKING THEORY AND PRACTICES	2-2-103R0	CO-1: To understand the environmental factors affecting banking and policies influence on business decision making.
12	BUSINESS ECONOMICS – II	2-2-102R20	CO-1: To study and understand production and cost functions, pricing under various Market structures. CO-2: To understand macro concepts: national income and economic systems. To study and understand structural reforms.
<b>B. Com (Computers)</b>			
13	FINANCIAL ACCOUNTING – II	2-2-101R20	CO-1: To Understand the fundamental concepts underlying accounting, finance, management and marketing. CO-2: To Utilize the Accounting Information in the business processes and practices, such as problem analysis and decision making.
14	BUSINESS ECONOMICS	2-2-102R20	CO-1: To study and understand business economics and their application in business firm. CO-2: To study and understand production and cost functions, pricing under various market structures. CO-3: To understand macro concepts: national income and economic systems.
<b>Semester - III</b>			
<b>B. Com (General)</b>			
18	ADVANCED ACCOUNTING	1-3-101R20	CO-1: To provide the knowledge relating to the accounting standards To enable students to company final accounts using computer CO-2: To enable the students to prepare financial statements of Companies
19	BUSINESS STATISTICS	2-3-101R20	CO-1: To impart knowledge on the application of statistical Tools and techniques in business decisions - making and use of MS Excel in interpretation of statistical data (qualitative and quantitative)
20	MARKETING	2-3-102r20	CO-1: Discuss and evaluate the theories relating to marketing of the banking system. CO-3: Explain how market systems differ from banking systems.
<b>B. Com (Computers)</b>			
21	ADVANCED ACCOUNTING		CO-1: To provide the knowledge relating to the accounting standards CO-2: To enable students to company final accounts using computer CO-3: To enable the students to prepare financial statements of Companies

22	BUSINESS STATISTICS	2-3-101R20	CO-1: To impart knowledge on the application of statistical Tools and techniques in business decisions - making and use of MS Excel in interpretation of statistical data (qualitative and quantitative)
<b>IV SEMESTER</b>			
<b>B. Com (General)</b>			
27	CORPORATE ACCOUNTING	1-4-101AR20	CO-1: To understand the fundamental concepts underlying accounting, finance, management and marketing. CO-2: To Utilize the Accounting Information in the business processes and practices, such as problem analysis and decision making.
28	BUSINESS LAW	2-4-103R20	CO-1: To Educate the students about Consumer Protection Act 1986, Information Technology Act 2000 and the Company Law. CO-2: To understand the legal environment of business.
29	INCOME TAX	2-4-101R20	CO-1: To learn the concepts of income tax, tax procedure and how to calculate the incomes, Taxable Income and apply them in real life situations.
<b>II B.Com (Computers)</b>			
30	CORPORATE ACCOUNTING	1-4-101AR20	CO-1: To understand the fundamental concepts underlying accounting, finance, management and marketing. CO-2: To Utilize the Accounting Information in the business processes and practices, such as problem analysis and decision making.
31	BUSINESS LAW	2-4-103R20	CO-1: To make the students learn the basics of business laws and apply them in real life situations, like general contracts and the Sale of Goods Act 1930 CO-2: To learn the concepts of income tax, tax procedure and how to calculate the incomes, taxable income and apply them in real life situations.
<b>SEMESTER - V</b>			
<b>III B. Com (General)</b>			
36	COST ACCOUNTING	2-5-101	CO-1: To impart conceptual knowledge of cost accounting CO-2: To train the students in finding the cost of the products using different methods of costing
37	ADVANCED CORPORATE ACCOUNTING	1-5-102	CO-1: To make students get knowledge on various aspects of Indirect Taxes with special reference to recently enacted GST.
38	GST	1-5-101	CO-1: Students will acquire an understanding of and appreciation for the relationship between geography and culture. CO-2: Students will acquire an understanding of and appreciation for the role that geography can play in community engagement. CO-3: Students will develop the ethical aptitudes and dispositions necessary to acquire and hold leadership positions in industry, government, and professional organizations.

40	CENTRAL BANKING	2-5-111	CO-1: Analyze the impact of central bank monetary policy on financial systems and the overall economy. CO-2: Evaluate the different financial intermediation and risk management services that financial institutions provide and the need for governmental regulation.
42	RURAL AND FARM CREDIT	2-5-112	CO-1: To provide credit to small and marginal farmers, agricultural laborer's, artisans, small entrepreneurs and persons of small means engaged in trade or other productive activities. To mobilize deposits in rural areas. CO-2: To expand branch banking in remote and unbanked areas.

### III B. Com (Computers)

43	COST ACCOUNTING	2-5-101	CO-1: To impart conceptual knowledge of cost accounting CO-2: To train the students in finding the cost of the products using different methods of costing
44	ADVANCED CORPORATE ACCOUNTING	1-5-102	CO-1: To understand knowledge of new trends in Corporate Accounting i.e., issue of share and debentures & redemption
44	GST	1-5-101	CO-1: The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework

### SEMESTER - VI

### III B. Com (General)

47	MARKETING OF FINANCIAL SERVICES	2-6106	CO-1: To identify the core concepts of Marketing and the role of Marketing in Business and Society. CO-2: To understand the knowledge of Social, Legal, Ethical and Technological forces on Marketing decision-making and ability to develop marketing strategies based on Product, Price, Place and Promotion objectives.
48	AUDITING	1-6-101A	CO-1: To understand the Auditors' liabilities, and be able to apply case law in making a judgement whether auditors might be liable to certain parties.
49	MANAGEMENT ACCOUNTING	1-6-101B	CO-1: To enable the students to analyze the financial statements by applying various tools and interpret the results of financial statement analysis
51	FINANCIAL SERVICES	2-6-105	CO-1: To understand the operations and structure of different financial institutions. CO-2: To be able to solve time value of money problems. CO-3: To be able to perform financial statement analysis.

53	MARKETING OF FINANCIAL SERVICES	2-6-106	CO-1: To make the students aware about the all financial institutions, including consumer banks and corporate finance services and to practice some kind of marketing aspects CO-2: To understand about the several marketing concepts such as segmentation, targeting and positioning.
<b>III B. Com (Computers)</b>			
54	PROJECT WORK	2-6-104	CO-1: To identify the core concepts of Project work of Marketing in Business and Society. CO-2: To understand the knowledge of Social, Legal, Ethical and Technological forces on Project to develop marketing strategies based on Product, Price, Place and Promotion objectives.
55	AUDITING	1-6-101A	CO-1: To understand the Auditors' liabilities, and be able to apply case law in making a judgement whether auditors might be liable to certain parties.
56	MANAGEMENT ACCOUNTING	1-6-101B	CO-1: To enable the students to analyze the financial statements by applying various tools and interpret the results of financial statement analysis