LOCF

(LEARNING OUT COMES – BASED CURRICULUM FRAME WORK)

For B.Com

PROGRAMME OUT COMES
(PO's)

1. DISCIPLINARY KNOWLEDGE

2. COMMUNICATION SKILLS

3. CRITICAL THINKING

4. PROBLEM SOLVING

5. ANALYTICAL REASONING

6. INFORMATION / DIGITAL LITERACY

7. LEADERSHIP QUALITIES

8. LIFE LONG LEARNING

9. PROFESSIONAL LEARNING

10. EXPERIENTIAL LEARNING

11. MORAL & ETHICAL AWARENESS

12. SELF – DIRECTED LEARNING

13. DECISION MAKING SKILLS

14. APPLICATION SKILLS

15. EMPLOYABILITY OPTIONS

LOCF

(LEARNING OUT COMES –
BASED CURRICULUM FRAME WORK)

For B.Com

COURSE OUT COMES

BUSINESS ECONOMICS

1. To Examine how different economic systems function and evaluate implications of various economic decisions;
2. To examine how consumers try to maximize their satisfaction by spending on different goods;
3. To analyse the relationship between inputs used in production and the resulting outputs and costs;
4. To Analyse and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. To Examine various facets of pricing under different market situations.

BUSINESS STATISTICS

1. To Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems;
2. To Develop an understanding of the various averages and measures of dispersion to describe statistical data;
3. To Explain the relationship between two variables through correlation and regression;
4. To Explain the construction and application of index numbers to real life situations;
5. To Analyse the trends and tendencies over a period of time through time series analysis.

CORPORATE ACCOUNTING

1. To Describe the rationale, merits, and demerits of issuing bonus shares for a company;
2. To Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. To Prepare balance sheet after internal Reconstruction of company;
4. To Analyse the case study of major amalgamations of companies in India;
5. To Describe the process of e-filing of annual reports of companies.

COST ACCOUNTING

1. To Determine various types of cost of production;
2. To Compute unit cost and total cost of production and prepare cost statement;
3. To Compute employee cost, employee productivity, and employee turnover;
4. To Determine cost under job costing, batch costing, batch costing, process costing, contract costing and service costing;
5. To Apply activity – based costing for cost determination.

BUSINESS LAWS

1. To Examine various aspects of entering into a contract and implications of different types of contract;
2. To Interpret the regulation governing the Contract of Sale of Goods;
3. To Discuss the laws governing partnership and legal consequences of their transactions andother actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnerships;
4. To Describe the significant provisions of the competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
5. To Explain the law governing regulation and management of foreign exchange under FEMA.

FINANCIAL ACCOUNTING

1. To Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. To Demonstrate accounting process under computerized accounting system;
3. To Measure business income applying relevant accounting Standards;
4. To Evaluate the importance of depreciation and inventories in financial statements;
5. To Prepare cash book and other accounts necessary while running a business;
6. To Prepare financial statements of sole proprietors and partnership firms;
7. To Prepare accounts for Inland Branches and Not-for – Profit Organisations.

GOODS & SERVICES TAX (GST)

1. To Explain concept, need, and utility of indirect taxes;
2. To Understand and analyse the taxable event, i.e., supply under GST;
3. To Describe the provisions relating to levy of GST;
4. To Identify exemptions for different types of goods and services;
5. To Examine implications of input tax credit;
6. To Explain the various procedures under GST;
7. To Analyse provisions regarding penalties and interest;
8. To Prepare and file GST return online.

E-COMMERCE

1. To Explain the concept of E-business and its various aspects;
2. To Acquire skills of designing a website for e-business;
3. To Explain about e-commerce activities and its applications;
4. To Comprehend about various payment gateway options;
5. To Assess the security issues and measures of e-business.

BUSINESS ORGANISATION AND MANAGEMENT

1. To Distinguish and explain each form of business;
2. To Prepare draft of Article of Association & Memorandum of Association for a business;
3. To Explain principles and functions of management implemented in the Organisation;
4. To Identify and explain the managerial skills used in business;
5. To Analyse the concept of Delegation of Authority, Coordination, and control.

INSURANCE

1. To Explain the concept of insurance and its principles;
2. To Explain type of insurance and regulatory framework of insurance.

INCOME TAX LAW AND PRACTICE

1. To Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
2. To Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
3. To Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
4. To Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;
5. To comprehend the provisions relating to filing of return of income.

COMPUTERISED ACCOUNTING

1. To make the students acquire the knowledge of computer software
2. To prevent clerical errors and omissions in records
3. To reduce te monotony of doing repetitive accounting jobs
4. To ensure accuracy in accounting records and statements

C++

1. To understand the difference between the top down and bottom up approach
2. To Describe the object oriented programming approach in connection with C++
3. To Apply the concepts of object oriented programming
4. To Illustrate the process of data file manipulations using C++
5. To Apply virtual and pure virtual function & Complex programming situations

RDBMS

1. To Describe the fundamental elements of relational database management systems
2. To explain the basic concepts of relational data model, entity relationship model, relational database design, relational algebra and SQL.
3. To Design ER-models to represent simple database application scenarios
4. To Convert the ER- Model to relational tables, populate relational database and formulate SQL queries on data.
5. To improve the database design by normalization.
6. To Be familiar with basic database storage structures and access techniques: file and page organizations, indexing methods including B tree, and hashing.

WEB TECHNOLOGY

1. To Explain the history of the internet and related internet concepts that are vital in understanding web development.
2. To Discuss the insights of internet programming and implement complete application over the web.
3. To demonstrate the important HTML tags for designing static pages and separate design
4. To clear up troubles the usage of set of rules design methods including the grasping approach, divide and overcome, dynamic programming, backtracking and department and certain.
5. To understand the variations among tractable and intractable problems.

VISUAL PROGRAMMING

1. To understand the programming algorithm, process, and structure
2. To understand ad identify the fundamental concepts of object oriented programming
3. To understand and use the concepts of objects, primitive value, message, method, selection control structure, repetition control structures, object reference, container, and method parameter
4. To know how to write and run a complete program
5. To understand and identify the importance of object oriented programming for the internet based electronic commerce

FUNDAMENTALS OF INFORMATION TECHNOLOGY

1. To give focus on introducing skills relating to IT basics, computer applications, programming, interactive medias, internet basics etc.
2. To Have a basic understanding of personal computers and their operations.
3. To Understand basic concepts and terminology of information technology

'C' LANGUAGE

1. To Chose appropriate data structures to represent data items in real world problems,
2. To Analyze the time and space complexities of algorithms,
3. To design programs using a variety of data structures such as stacks, queues, hash tables, binary trees, search trees, heaps, graphs, and B-trees.
4. To analyze and implement various kinds of searching and sorting techniques.
5. To write the C code for a given algorithm.
6. To Implement programs with pointers and arrays, perform pointer arithmetic, and use the pre-processor.

PROGRAMME SPECIFIC OUTCOMES (PSO's)

1. To integrate information technology and application of computers to business and office
2. To Impart practical knowledge in computerized accounting and programming languages
3. To understand the relevance of data base management system in business
4. To Develop quantitative aptitude, presentation and analytical skills of the learner, ability to work in teams by strengthening group dynamics.
5. To Acquire awareness of organizational culture and job nature

PRINCIPAL
GOVT. DEGREE COLLEGE
MADHIRA, Khammam Dist