

**Government Degree College for Women, Karimnagar. TS.**  
**Department of Commerce**  
**B.Com Computer Applications**

The bachelor of commerce degree is the most popular degree amongst students. This degree is perfect to get a good job in a multitude of companies spread across a wide variety of industries. A student holding a B.Com Degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world. On the other hand, if the student chooses to start their own business, they can run it successfully and professionally without having to pay to expert accountants. By the end of the program, students gain an in-depth knowledge on core subjects like accounting, Law, Statistics, Finance, Marketing etc. This course opens doors to Professional career opportunities like Chartered Accountancy (CA), Company Secretary (CS), Cost and Work Accountancy (CWA).

A B.Com student can explore numerous career options after obtaining the degree. Looking for career prospects in the interdisciplinary domains of commerce can provide excellent job opportunities. Once a student graduated with B.Com, they can choose their preferred job profile from the numerous options available like Accountant, Accountant Executive, Banking, Tax Auditor, Finance Manager, Marketing, Cost Accountant, Finance Analyst, Finance Planner, Portfolio Manager, Investment Analyst, Finance Consultant, Stock Broker, Tax Consultant, Auditor and many more.

## **Program outcomes**

Upon completion of the B.Com Computer Applications Program the students will be able to

- ◆ Learn and will gain knowledge of Accounting and acquire skills of maintaining accounts of the business concerns.
- ◆ The students would be able to understand the role of business or industry and its implications on society and could setup their own entities, or pursue further professional and other higher education courses.
- ◆ The students could acquire Entrepreneurial, legal and managerial skills.
- ◆ The students will be able to prepare financial statements of business concerns using accounting principles, concepts, conventions and provisions.
- ◆ The students can implement traditional and modern techniques and practices of Costing, Banking, Business Economics, Marketing, Human Resource Management, Auditing and Taxation.
- ◆ The students will develop the skills and techniques of communication and information technology to be successful in their Career and personal life.

<b>SLNO.</b>	<b>TITLE OF THE PAPER</b>	<b>COURSE CODE</b>	<b>HOURS PER WEEK</b>	<b>CREDITS</b>	<b>B.Com COURSE OUTCOME</b>
	<b>SEMESTER I</b>				
1	FINANCIAL ACCOUNTING –I	DSC101	5	5	<ul style="list-style-type: none"> <li>◆ The students can learn theoretical and practical knowledge of financial accounting.</li> <li>◆ To enable the students to acquire the conceptual knowledge of Accounting</li> <li>◆ To equip the students with the knowledge of accounting process and preparation of Final Accounts.</li> <li>◆ To develop the skills of recording financial transactions and to prepare various financial accounts.</li> </ul>

	BUSINESS ORGANISATION AND MANAGEMENT	DSC102	5	5	<ul style="list-style-type: none"> <li>◆ To understand the basic fundamentals of business and forms of business enterprises.</li> <li>◆ To learn about different Management functions.</li> <li>◆ To understand the basic concepts of planning, organizing, authority and control of business units.</li> </ul>
<b>SEMESTER II</b>					
4	FINANCIAL ACCOUNTING – II	DSC 201	5	5	<ul style="list-style-type: none"> <li>◆ To understand the different forms of accounts to be maintained for various business units.</li> <li>◆ To utilize and calculate income and expenditure of nonprofit organizations.</li> <li>◆ To learn the procedure of accounts from incomplete records.</li> </ul>
5	BUSINESS LAWS	DSC202	5	5	<ul style="list-style-type: none"> <li>◆ To learn the basics of laws governing a company.</li> <li>◆ Students would learn the rules regarding</li> </ul>

					<p>the Indian Contract Act 1872, Consumer Protection Act 1986, Information Technology Act 2000 and the Company Law.</p> <ul style="list-style-type: none"> <li>◆ To understand the various provisions of Intellectual Property Rights.</li> <li>◆ To gain knowledge on the legal formalities of business.</li> </ul>
<b>SEMESTER III</b>					
7	ADVANCED ACCOUNTING	DSC301	5	5	<ul style="list-style-type: none"> <li>◆ To understand the process of accounting treatment for partnership</li> <li>◆ Accounts.</li> <li>◆ To learn about goodwill and distribution of goodwill in various cases.</li> <li>◆ To know various types of issue of shares and distribution of dividends to shareholders.</li> <li>◆ To prepare the of Company accounts.</li> </ul>
8	BUSINESS STATISTICS-I	DSC302	5	5	<ul style="list-style-type: none"> <li>◆ To develop the students ability to deal with numerical and quantitative data in tabulation.</li> </ul>

					<ul style="list-style-type: none"> <li>◆ To use basic mathematical and statistical testing tools for data analysis.</li> <li>◆ The students can learn how to represent the data in different forms.</li> </ul>
<b>SEMESTER IV</b>					
10	INCOME TAX	DSC401	5	5	<ul style="list-style-type: none"> <li>◆ To learn the concepts of income tax, tax procedure and how to calculate the various forms of taxable incomes.</li> <li>◆ To learn the various provisions of Income tax.</li> </ul>
11	BUSINESS STATISTICS -II	DSC402	5	5	<ul style="list-style-type: none"> <li>◆ How to apply discrete and continuous probability distributions to various businesses. Compute and interpret the results of regression and correlation analysis</li> <li>◆ To understanding to concepts include measurements of probability, probability distribution</li> </ul>

					<ul style="list-style-type: none"> <li>◆ Index numbers are used to measure all types of quantitative changes in the agricultural, industrial, and commercial fields</li> </ul>
<b>SEMESTER V</b>					
13	BUSINESS ECONOMICS	GE	4	4	<ul style="list-style-type: none"> <li>◆ To study and understand business economics and their application in business firm.</li> <li>◆ To study and understand production and cost functions.</li> <li>◆ To understand micro and macro concepts of economic systems.</li> <li>◆ To understand about Demand and Supply under different marketing conditions.</li> </ul>
14	COST ACCOUNTING	DSE501	5	5	<ul style="list-style-type: none"> <li>◆ To impart conceptual knowledge of cost accounting.</li> <li>◆ To train the students in finding the cost of the production using different methods of costing.</li> </ul>

15	COMPUTERIZED ACCOUNTING	DSE502	3T+4P	5	<ul style="list-style-type: none"> <li>◆ The students can learn the ability to process accounts receivables, accounts payable, inventory control and payroll system.</li> <li>◆ To students learn to record day to day transactions in ERP.</li> <li>◆ The students will be able to generate MIS reports.</li> </ul>
<b>SEMESTER VI</b>					
17	RESEARCH METHODOLOGY AND PROJECT REPORT	PR	2T+4R	4	<ul style="list-style-type: none"> <li>◆ To know the basic data collection methods with emphasis on Primary and secondary survey research.</li> <li>◆ To learn various types of tests for tabulation of the data.</li> <li>◆ To be able to construct basic samples for use in different types of studies and learn how to use different sampling techniques.</li> </ul>



18	COST CONTROL AND MANAGEMENT ACCOUNTING	DSE601	5	5	<ul style="list-style-type: none"> <li>◆ To enable the students to analyze the financial statements by applying various tools and interpret the results of financial statements.</li> <li>◆ The course will provide decision making skills to the students in the financial analysis context.</li> <li>◆ To apply various ratios for knowing the percentages for strategic decision making.</li> </ul>
19	THEORY AND PRACTICE OF GST	DSE602	3T+4P	5	<ul style="list-style-type: none"> <li>◆ To make the students acquire the importance of Indirect taxes in India and the journey of GST in India Since the year 2004.</li> <li>◆ Students will be able to develop Application of GST in tally ERP 9, recording business transaction in relating to business and other relevant areas which have to be filed by the Business entity as per GST law.</li> <li>◆ To study and understand the reasons behind the implementation of GST in India and its effect on all the sectors of Economy.</li> </ul>

					<ul style="list-style-type: none"> <li>◆ To develop the skills of Practical exposure to GST in businesses.</li> </ul>
<b>B.COM CA</b> <b>SEMESTER V (2020-2021)</b>					
1	COST ACCOUNTING	DSC-1E	5	5	<ul style="list-style-type: none"> <li>◆ To impart conceptual knowledge of cost accounting.</li> <li>◆ To train the students in finding the cost of the production using different methods of costing.</li> </ul>
2	BUSINESS LAW	DSC-2E	5	5	<ul style="list-style-type: none"> <li>◆ To learn the basics of laws governing a company.</li> <li>◆ Students would learn the rules regarding the Indian Contract Act 1872, Consumer Protection Act 1986, Information Technology Act 2000 and the Company Law.</li> <li>◆ To understand the various provisions of Intellectual Property Rights.</li> <li>◆ To gain knowledge on the legal formalities of business.</li> </ul>

3	BANKING THEORY AND PRACTICE	DSC-3E	5	5	<ul style="list-style-type: none"> <li>◆ Discuss and evaluate the theories relating to the role of banks as financial intermediaries.</li> <li>◆ Explain how bank-based systems differ from market-based system.</li> <li>◆ To understand the structure of Indian Financial system and its operations in Economic development of India.</li> </ul>
4	FINANCIAL INSTITUTIONS AND MARKETS	DSC-4E	5	5	<ul style="list-style-type: none"> <li>◆ To understand money market and Capital market its types and functioning.</li> <li>◆ To know about various financial institutions and Developmental banks in India</li> </ul>
5	COMPUTERIZED ACCOUNTING	DSE-2E	3T+4P	5	<ul style="list-style-type: none"> <li>◆ The students can learn the ability to process accounts receivables, accounts payable, inventory control and payroll system.</li> <li>◆ To students learn to record day to day transactions in ERP.</li> <li>◆ The students will be able to generate MIS reports.</li> </ul>

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**SEMESTER V (2020-  
2021)**

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2	BUSINESS LAW	DSC-2E	5	5	<ul style="list-style-type: none"><li>◆ To learn the basics of laws governing a company.</li><li>◆ Students would learn the rules regarding the Indian Contract Act 1872, Consumer Protection Act 1986, Information Technology Act 2000 and the Company Law.</li><li>◆ To understand the various provisions of Intellectual Property Rights.</li><li>◆ To gain knowledge on the legal formalities of business.</li></ul>

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4	COMPUTERIZED ACCOUNTING	DSC-4E	3T+4P	5	<ul style="list-style-type: none"> <li>◆ The students can learn the ability to process accounts receivables, accounts payable, inventory control and payroll system.</li> <li>◆ To students learn to record day to day transactions in ERP.</li> <li>◆ The students will be able to generate MIS reports.</li> </ul>
5	FINANCIAL MANAGEMENT	DSE-1E	5	5	<ul style="list-style-type: none"> <li>◆ To know about various sources of finance, financial planning and its importance.</li> <li>◆ The students can have knowledge on sources of capital, consequences of under and over capitalization.</li> <li>◆ To learn various Theories of capital structure and approaches.</li> </ul>

6	PRINCIPLES OF MARKETING	DSE-2E	5	5	<ul style="list-style-type: none"> <li>◆ The students are enabled to understand various marketing concepts, market environment and market segmentation.</li> <li>◆ To learn about 4 Ps, and consumer behavior and organizational behavior towards various marketing situations.</li> </ul>
<p><b>B.COM CA</b></p> <p><b>SEMESTER VI (2020-2021)</b></p>					
1	MANAGERIAL ACCOUNTING	DSC-1E	5	5	<ul style="list-style-type: none"> <li>◆ To learn the costing techniques required for materials, labour and overhead.</li> <li>◆ To know the purpose of budgetary control, product and pricing decision making to make or buy.</li> <li>◆ To understand about working Capital estimations.</li> </ul>
2	COMPANY LAW	DSC-1E	5	5	<ul style="list-style-type: none"> <li>◆ To know the background procedure for incorporation of company.</li> </ul>

					<ul style="list-style-type: none"> <li>◆ Students would learn about Company Director appointment, removal, duties, and liabilities.</li> <li>◆ To know various company meetings and procedure for winding up of a company</li> </ul>
3	AUDITING	DSC-1E	5	5	<ul style="list-style-type: none"> <li>◆ The Students would outline the basic objectives of Auditing, concepts of errors and frauds, principles of audit and different types of audit.</li> <li>◆ Students would learn about Company Director appointment, removal, duties, and liabilities.</li> <li>◆ To understand the importance of Vouching, verification and valuation of different assets and liabilities of a company.</li> </ul>
4	COMMERCE LAB	DSC-1E	3T+4P	5	<ul style="list-style-type: none"> <li>◆ Practical orientation on matters relating to formation of business organization and Documents of finance, Banking and Insurance companies.</li> <li>◆ To develop knowledge of Documents of Taxation like PAN, TAN, TDS, Application and license, Registration.</li> </ul>

					<ul style="list-style-type: none"> <li>◆ To know the procedure of incorporation of companies, purpose and Powers of authorities like RBI, SEBI, IRDA.</li> </ul>
	<p><b>B.COM GENERAL EM &amp; TM</b></p> <p><b>SEMESTER V (2020-2021)</b></p>				
1	MANAGERIAL ACCOUNTING	DSC-1E	5	5	<ul style="list-style-type: none"> <li>◆ To learn the costing techniques required for materials, labour and overhead.</li> <li>◆ To know the purpose of budgetary control, product and pricing decision making to make or buy.</li> <li>◆ To understand about working Capital estimations</li> </ul>
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5	HUMAN RESOURCE MANAGEMENT	DSE-1E	5	5	<ul style="list-style-type: none"> <li>◆ The students could be able to develop the recruitment and selection strategies for different employment opportunities.</li> <li>◆ The students are able to know the importance of Human Resource Development and proper HR planning process.</li> <li>◆ To understand the importance of types of Appraisal system in the organizations.</li> </ul>
6	TAX PLANNING & MANAGEMENT	DSE-2E	5	5	<ul style="list-style-type: none"> <li>◆ To understand different types of incomes and their taxability.</li> <li>◆ To provide theoretical knowledge in the fields of tax planning.</li> <li>◆ To learn the tax planning methods of salaried and Income from House property, Capital gains.</li> </ul>