

## **PROGRAM OUTCOMES**

The program's content, student experiences, and teaching methodologies are then aligned in an optimal way to help students achieve these learning outcomes. The college employees a continuous improvement process to evaluate and improve the effectiveness of each academic program. Striving towards achieving the mission of the college the efforts are directed to equip the students with an

1. Ability to build a strong foundation of knowledge in different disciplines of their study
2. Ability to integrate knowledge, skill and attitude that will sustain an environment of learning and creativity
3. Ability to articulate ideas, communicate effectively, in writing and verbally.
4. Ability to use current techniques, skills, and tools in the field of ICT
5. Ability to appreciate the benefits of experiential learning by inculcating good work habits, time management and self discipline.
6. Ability to collaborate with others from different disciplines in the recognition that multidisciplinary approaches are necessary to address the major issues facing society
7. Ability to act with an informed awareness of issues and participate in civic life through volunteering
8. Ability to apply critical thinking, decision making, and reasoning skills in the process of quality education

**PROGRAM SPECIFIC OUTCOMES**  
**B.COM (COMPUTERS APPLICATIONS)**

Bachelor of Commerce (Computer Applications) is a 3 year under graduate degree program, affiliated to Osmania University, Telangana. B.Com (CA) program prepares the student to understand commerce with computer operation. To this end we strive to realize the following set of program outcomes for all our undergraduate B.Com students.

1. To acquaint students with the basic concepts of commerce specially emphasizing upon the use of computers
2. Use information to support business processes and practices, such as problem analysis and decision making.
3. Demonstrate knowledge of microeconomic theory as it relates to markets, firms, government policy, and resource allocation.
4. Use quantitative and qualitative tools and methodologies to solve business problems and to take advantage of business opportunities.
5. Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods.

UG –COURSE OUTCOMES

DEPARTMENT OF COMMERCE

B.COM

**SEM -I**

**FINANCIAL ACCOUNTING – I**

Upon successful completion of this course, the student will be able to:

1. Describe the role of accounting information and its limitations.
2. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP
3. Acquire conceptual knowledge of basics of accounting. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
4. Equip with the knowledge of accounting process and preparation of final accounts of sole trader
5. Identify and analyze the reasons for the difference between cash book and pass book balances
6. Recognize circumstances providing for increased exposure to errors and frauds.

**BUSINESS ORGANIZATION AND MANAGEMENT**

Upon successful completion of this course, the student will be able to:

1. Explain the functioning of Stock Exchanges & Mutual funds.
2. Understand the scope of Business, and its importance.
3. Identify various vital documents of a company
4. Analyze different forms of business organizations
5. Learn various sources Industrial Financial resources
6. Describe the Social Responsibility and Ethics of Business

## SEM -II

### FINANCIAL ACCOUNTING – II

Upon successful completion of this course, the student will be able to:

1. Prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organization
2. Determine the ascertainment of profit under Single Entry system.
3. Appreciate the need for negotiable instruments and procedure of accounting for them
4. Evaluate the concept of Consignment and learn its accounting treatment
5. Understand the meaning and features of Non-Profit Organizations
6. Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.

### BUSINESS LAW .

Upon successful completion of Business Law the student will be able to:

1. Demonstrate, understand and communicate all the Legal Terminology of Business.
2. Understanding Development of Business Law in India
3. Outline Essentials of a valid Contract and agreements expressly declared to be void
4. Wagering Agreements from Contingent contracts and classify different modes of Discharge.
5. Acquire knowledge about Sale of Goods Act 1930 and Consumer Protection Act 1986
6. Explain Intellectuals Property Rights , Information Technology Act & Environmental Protection Act

## SEM-III

### ADVANCED ACCOUNTING

Upon successful completion of this course, a student will be able to:

1. Understand the need and methods of valuation of shares and goodwill.
2. Prepare financial statements for partnership firm on dissolution of the firm.
3. Evaluate the different ways for a company to raise finances from public
4. Prepare financial accounts for partnership firms in different situations .
5. Apply the New Companies Act provisions regarding Company accounts.
6. Understand Profits prior to incorporation of a Company.

### BUSINESS STATISTICS-I

Upon successful completion of this course, a student will be able to:

1. Predict values of strategic variables using regression and correlation analysis.
2. Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data.
3. Calculate measures of central tendency, dispersion and asymmetry
4. Interpret the meaning of the calculated statistical indicators.
5. Choose a statistical method for solving practical problems.
6. Express the fundamentals of Statistics.

## SEM-IV

### INCOME TAX

Upon successful completion of this course, a student will be able to:

1. Apply the conceptual and legal knowledge about Income Tax provisions.
2. Computation of Income from different heads with reference to an Individual Assessee.
3. Identify intra and inter head set of losses and carry forward of losses
4. Understand clubbing of income and the term aggregation of income
5. Identify various deductions under section u/s80 C to 80 U
6. Assessing income, calculate tax liability and file E-returns

### BUSINESS STATISTICS –II

Upon successful completion of this course, a student will be able to:

1. Describe the various techniques of Advanced Statistics in the field of commerce.
2. Select appropriate statistical techniques for summarizing and displaying business data.
3. Analyze and draw inferences from business data using appropriate statistical methods
4. Interpret and communicate the results of a statistical analysis in the context of a business problem
5. Understand and use simple forecasting techniques.
6. Understand the concept of Index Numbers, Probability and theoretical distribution

## SEM-V

### COST ACCOUNTING

Upon successful completion of this course students will be able to:

1. Imbibe conceptual knowledge of cost accounting.
2. Select the costs according to their impact on business
3. Differentiate methods of schedule costs per unit of production and calculating stock consumption.
4. Identify the specifics of different costing methods and interpret the impact of the selected costs method
5. Apply cost accounting methods to evaluate and project business performance
6. Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.

### COMPUTERISED ACCOUNTING

Upon successful completion of this course students will be able to:

1. Acquire the knowledge of computer software.
2. Understand the limitations of manual accounting and advantages of computerized accounting.
3. Integrate technical skills with financial accounting procedures.
4. Explain the process of maintaining inventory and day-to-day transactions in Tally accounting software.
5. Manage account receivables and payables in ERP.
6. Able to generate MIS reports.

## SEM-VI

### COST CONTROL AND MANAGEMENT ACCOUNTING.

Upon successful completion of this course students will be able to:

1. Learn various techniques of marginal costing.
2. Examine the use of budgets in business organizations. Prepare and plan the budget planning for each unit or activity of the firm.
3. Understand the use of standard costs in manufacturing and apply variance analysis concepts.
4. Explain the concept and importance of management accounting for businesses
5. Apply different techniques of managerial accounting information in business decisions making.

### THEORY AND PRACTICE OF GST.

Upon successful completion of this course students will be able to:

1. Know the various provisions of GST Act 2017.
2. Practice various provisions of GST in Tally ERP 9.1.
3. Learn and compare various tax rates for goods and services under GST .
4. Practice the advance entries and adjustments relating to various transactions.
5. Generate the various reports and upload in the GST portal .



