# Government Degree College, Karvetinagaram

## LEARNING OUT COMES

**Department of Commerce**

**B.Com (CA & General)**

**Semester – I**

| Sl.No | Course | Name of the Subject | Total Marks | Mid Sem Exam | Sem End Exam | Teaching Hrs | Credits |
|-------|--------|---------------------|-------------|--------------|--------------|--------------|---------|
| 01 | DSC1A | Fundamentals of Accounting-I | 100 | 25 | 75 | 6 | 4 |
| 02 | DSC2A | Business Organization | 100 | 25 | 75 | 6 | 4 |
| 03 | DSC3A | Fundamentals of Computers | 100 | 25 | 75 | 4 | 4 |
|  |  | Practicals | 50 | - | 50 | 2 | 2 |
| 04 | DSC3A | Business Economics - I | 100 | 25 | 75 | 6 | 4 |

### DSC 1A: Fundamentals of Accounting - I

1. The learner should be able to understand the accounting concepts and conversions and know the procedure to classify the accounts, journalizing the ledger posting.
2. The learner should be able to classify the subsidiary books and prepare the different types of subsidiary books.
3. The leaner should be able to acquaint the procedure for preparation of errors and its rectifications.
4. The leaner can describe the reasons for difference between cash book and pass book balance and re-council both the balance.
5. The leaner can understand the procedure for preparation of final accounts and its implications.

# DSC 2A Business Organization

1. Understanding the concepts like commerce business trade and industry and how these related and distinguished from each other.
2. Learner can acquire the knowledge related to management of finance, Human resources, production, Marketing and office.
3. Learner can distinguish the corporate and Non- Corporate firms and its merits and demerits.
4. Learner can acquire the knowledge of entrepreneurial skills required to establish an enterprise.
5. Learner can understand the process of incorporate a new company and documents required to establish a new company.

# DSC: 3A: Business Economics

1. Understand the concept, nature, scope of Business Economics and differentiate Micro and Macro Economics.
2. Analysis of Demand Functions, law of demand and its business applications.
3. Describe the elasticity of demand and how to measure the elasticity applications.
4. Identify the cost and the revenue relationships in the short run and long run.
5. Explain the break even analysis and its uses and limitations in business.

# DSC 3A - Fundamentals of Computers

1. Describe the essential computer parts and their importance.
2. Distinguish different types of input and output devices.
3. Identifies types of processors and connecting peripheral devices.
4. Identify the advantages and characteristics of different storage mediums.
5. Describe assembling and to perform some simple trouble shooting.

| Sl.No | Course | Name of the Subject | Total Marks | Mid Sem Exam | Sem End Exam | Teaching Hrs | Credits |
|---|---|---|---|---|---|---|---|
| 01 | DSC1B | Fundamentals of Accounting-II | 100 | 25 | 75 | 6 | 4 |
| 02 | DSC2B | Business Environment | 100 | 25 | 75 | 6 | 4 |
| 03 | DSC3B | Fundamentals of Operating System | 100 | 25 | 75 | 4 | 4 |
| | | Practicals | 50 | - | 50 | 2 | 2 |
| 04 | DSC3B | Business Economics - II | 100 | 25 | 75 | 6 | 4 |

## DSC 1B - Fundamentals of Accounting - II

1. Fundamentals of Accounting lays particular emphasis on the basics of accounting process of identifying recording, classifying and summarizing the financial statement.

2. The learner get the knowledge about the different types of depreciation and its calculation methods.

3. Every financial firms need to maintain reserves and provisions. The learner can able to understand the reserves types and provisions and its maintenance.

4. Bills of exchange is a unit to provide the knowledge about how the firm maintain and dispose the learner can able to understand the entries in books of Drawer and Drawee Accounts.

5. The Student get the knowledge about the consignment and is different invoice performs through this unit.

## DSC 2B-Business Environment

1. To know the types of environments in Business

2. To understand the impact of Micro and Macro Environment factors in Business

3. Discuss the supply and demand theory and its impact on insurance.

4. Explain the effects of government policy on the economic environment and insurance industry.

5. Outline how an entity operates in a business environment.

6. Describe how financial information is utilized in business.

**DSC – 3B- Fundamentals of Operating system**

1. To understand functions and importance of Operating Systems.
2. To understand different types of Operating Systems.
3. To study the need for special purpose operating system with the advent of new emerging technologies.
4. Describe the role of operating systems.
5. Understand different types of Operating Systems.
6. Identifies the advantages of the special purpose operating systems such as embedded OS.

## DSC: 3B : Business Economics – II

1. Identifying the relationship between production and costs and Economics of scale.
2. Understanding the features of perfect competition and price determination, price determination in monopoly.
3. Explain the characteristics of monopolistic competition and price determination.
4. Describe the concepts of National Income and methods of measuring National Income.
5. Identifying the structural reforms i.e., LPG and its impact on Indian Economy.

| S.No. | Course | Name of the Subject | Total Marks | Mid Sem. Exam | Sem. End Exam | Teaching Hrs | Credits |
|-------|--------|--------------------|-------------|---------------|---------------|--------------|---------|
| 01 | DSC1C | Corporate Accounting | 100 | 25 | 75 | 6 | 4 |
| 02 | DSC2C | Business Statistics | 100 | 25 | 75 | 6 | 4 |
| 03 | DSC3C | Programming in C | 100 | 25 | 75 | 4 | 4 |
|  |  | Practicals | 50 | - | 50 | 2 | 2 |
| 04 | DSC3C | Banking Theory & Practice | 100 | 25 | 75 | 6 | 4 |

# DSC 1C Corporate Accounting

1. A joint stock company is a very important from of business organization. In this unit students will understand the characteristic the joint stock company and issue procedures of the company, re-issue and forfeiture of shares.

2. The most form of borrowing by a company is by issue of debentures. Debentures refer to the borrowed capital from the public and are popularly known as loan capital. In these chapter students will learn the procedure of issue of debentures, redemptions of debenture. Sinking fund, sinking fund investments accounts etc.

3. Goodwill is an intangible asset, which is very easy to describe but very difficult to be clearly define. It is not a fictitious assets, it is a real assets which built up by the records of successful operation and favorable acceptance of customer. The leaner able to be understand the valuation of goodwill in normal profit method, super profit method, capitalization method and annuity method.

4. Asset may be valued on the basis of book value net re-placement value etc. when company to the shares, the value of shares may mean market value, intrinsic value, face value and yield value. The learners will understand the valuation method etc.

5. In the case of sale proprietorship or partnership firm, there is no statutory obligation to prepare final accounts, but companies have a statutory obligation to prepare final accounts as per the company act 2013. The learner will understand the company act procedures in preparing the final accounts.

# DSC 2C - Business Statistics

1. Statistics can helps in providing a better understanding and exact description of a phenomenon of market nature.
2. In statistics the three most common measures of central tendency are the mean, median and mode. After studying these three measure the students can able to understand the average of variables.
3. The action or process of distribution they are discussed in variance of dispersion. It can useful to the student to find the average distance of the item from an average and it is also useful to understand range of variable, quartile deviation and standard deviation etc.,
4. A correction coefficient is a numerical measure of some type of correction. It can helps the student to measure of the strength of linear relationship between two or more variables and to know now strongly two variables are related and one believes that the relationship.
5. Finally the purpose of to study the index numbers is to know the time to time changes in money value, market, prices, quantity etc., through this chapter students can able to identify the changes of money value and it is also useful to the student in their real life.

# DSC 3C - Programming in C

1. To understand features and importance of algorithms and programming languages.
2. To understand different types of control statements.
3. To study the implementation of modular programming and other components of C language.
4. To understand the importance and necessity of file processing.
5. Employ fundamental computer theory to basic programming techniques & describe the importance of algorithms and characteristics of different types of programming languages.
6. Explain about the features of C language and different types of statements used in C.
7. Identifies the advantages and implementation of modular programming.
8. Write simple c program for handling files used to store data.

## DSC – 3C – Banking theory and practice

**1**. Describe the basic concepts of bank and explain the functions of commercial banks.

**2**. Understand the traditional and modern banking systems.

**3**. Understand the development that take place in banking.

**4**. Explain general and special relations between banker and customer.

**5**. Elucidate duties and responsibilities of colleting banker and paying banker

| S.No | Course | Name of the Subject | Total Marks | Mid Sem. Exam | Sem. End Exam | Teaching Hrs | Credits |
|------|--------|---------------------|-------------|---------------|---------------|--------------|---------|
| 01 | DSC1D | Accounting for Service Organisation | 100 | 25 | 75 | 6 | 4 |
| 02 | DSC2D | Business Law | 100 | 25 | 75 | 6 | 4 |
| 03 | DSC3D | Objective Oriented Programming with C++ | 100 | 25 | 75 | 4 | 4 |
| | | Practicals | 50 | - | 50 | 2 | 2 |
| 04 | DSC3D | Income Tax | 100 | 25 | 75 | 6 | 4 |

## DSC 1D - Accounting for Service Organisation

1. To know the objectives and preparation of accounts of non-trading concern.

2. To observe the way of presenting balance sheet in Double Accounting System.

3. To learn the banking accounting system, Audit of Accounts, Filling of Accounts, Publication of Accounts, Voucher system voucher summary sheets. Daily trial balance continuous checks, control accounts, Double Voucher System, etc.,

4. To understand the Life Insurance companies preparation of financial statements etc.,

5. To understand the difference between Life Insurance and general insurance, its accounting procedures.

## DSC 2D BUSINESS LAWS

1. To understand the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.
2. To identify the fundamental legal principles behind contractual agreements.
3. To examine how businesses can be held liable in tort for the actions of their employees.
4. To understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.
5. Acquire problem solving techniques and to be able to present coherent, concise legal argument.

## DSC 3D - Object Oriented Programming in C++

1. The characteristics of an Object Oriented Programming Language.

2. The basic principles of Object oriented Design in C++

3. To enhance problem solving and programming skills in c++.

4. About constructors, function overloading, operator overloading, files etc.,

5. Use the characteristics of an Object Oriented programming language.

6. Understand the relative merits of C++ as an Object Oriented programming language.

7. Develop programs with features of C++ programming langue

8. Understand and explain advanced features of C++ like constructors, function overloading, operator overloading, file handling.

## DSC 3D - Income Tax

1. Importance of IT, given in detail in first chapter through this chapter the student can able to identify the resident, non-resident incomes.

2. Income from salary is the income received by an individual for service he is rendering the service to the employee. Through this chapter student can able to understand salary income and its exceptions.

3. Describe about income from house property and professional income in third chapter through this the student shall able to identify the different professional incomes and its tax provisions.

4. Student shall able to identify and understand the total income of assessee and tax liable of assessee.

5. Learner is able to understand the procedure how to compute income tax schedule and other tax calculation.

## Semester – V

| Sl.No | Course | Name of the Subject | Total Marks | Mid Sem Exam | Sem End Exam | Teaching Hrs | Credits |
|-------|--------|---------------------|-------------|--------------|--------------|--------------|---------|
| 01 | DSC1E | Cost Accounting | 100 | 25 | 75 | 5 | 4 |
| 02 | DSC2E | Good & Service Tax - Fundametals | 100 | 25 | 75 | 5 | 4 |
| 03 | DSC3E | Advanced Corporate Accounting | 100 | 25 | 75 | 5 | 4 |
| 04 | Ele.DSC2F | Project Management | 100 | 25 | 75 | 5 | 4 |
| 05 | Ele.DSC2F | Data Base Management System | 100 | 25 | 75 | 4 | 4 |
| | | Practicles | 50 | - | 50 | 2 | 2 |
| 04 | DSC2F | Web Technology | 100 | 25 | 75 | 6 | 4 |
| | | | | | | | |
| 05 | Ele.DSC 3F | Central Banking | 100 | 25 | 75 | 6 | 4 |
| 6 | Ele.DSC3F | Rural & Form credit | 100 | 25 | 75 | 6 | 4 |

## DSC 1E - COST ACCOUNTING

1. Express the place and role of cost accounting in the modern economic environment
2. Describe how cost accounting is used for decision making and performance evaluation.
3. Explains Cost Accounting Systems
   * Explains the purposes of cost accounting
   * Defines the concepts of cost, expense, loss and revenue
   * Explains the relationships between cost and financial accounting
   * Prepare production cost statement and cost of goods sold statement
4. Differentiate methods of schedule **Costs per Unit of production** and analyze the basic cost flow model and be able to assign costs in a job cost system.
5. Demonstrate how **Materials and Labor** Costs are added to a product at each stage of the production cycle.
   * Explains main manufacturing cost elements
   * Calculates inventory costs according to the inventory valuation techniques and Pricing Issuing methods
   * Calculates labor costs and different schemes and records them
6. Understand the meaning of a contract and other terms used in **Contract Costing**.

•Compute profit of an incomplete contract, cost of contract and cost of work certified.
•Understand the meaning of escalation clause in contract and its impact on contract price.
7. Asses how **Cost-Volume-Profit** is related and use of CVP and BEP analysis as a planning and decision making aid.

## DSC 2 E – GOODS AND SERVICES TAX (GST)

1. To Understand various concepts of Goods & Service Tax

2. To Understand the impact of new regulation on distribution of pesticides and kind of changes needed to be done

3. To Gain an insight on the recording and analyzing the transactions for compliance under GST especially in supply chain & distribution

4. To know the IGST procedures and filling

5. Getting familiar with the technology and the flow of return filing under GST students will knowing "place of supply rules" and applicability of the same under GST

## DSC: 3E: 5.3: Advanced Corporate Accounting

1. The students will be able to gain knowledge and understanding of the Indian Accounting Standards and International Accounting Standards.

2. The students will be able to understand the procedure for preparation of financial statements during internal reconstruction and External reconstruction statements.

3. Equip the statements with the preparation of equitation statements.

4.  Students can understand the procedure for preparation of consolidated Balance sheet of Holding Companies.

## DSC: F 5.6 Project Management

1. To Learn the basic features and concept of the project management in this unit.
2. To know the project plans to effective execution of the plan.
3. To know the technique in the execution of the plan.
4. To know the different types evaluation methods.
5. To understand the different types of cost estimation techniques.

## DSC 2F. 5.4 - Database Management System

1. To describe a sound introduction to DBMS.
2. To give a good foundation of relational data model.
3. To demonstrate the principles behind systematic database design approaches by covering conceptual design, logical design through normalization.
4. To introduce the concepts of basic SQL, a database language and PL/SQL.
5. Explain the features of database management systems and relational database.
6. Design conceptual models of a database using ER modeling for real life applications.
7. Create and populate a RDBMS for a real life application, with constraints and keys using SQL.
8. Retrieve any type of information from a database by formulating complex queries in SQL.

## DSC 2F.5.5 Web Technology

1. To describe a sound introduction to Web Terminologies.
2. To give a good foundation of components required to design web sites.
3. To demonstrate the principles behind the dynamic
4. web pages.
5. Understand different types of networks and web terminologies.
6. Understand and use HTML tags to design web pages.
7. Identify and use components required to design
8. Dynamic web pages.

# DSC F: 5.4. Central banking

1. Describe the evaluation and the function of central bank and charges in central bank functions.
2. Understand the constitution and governance and recent developments in RBI Act.
3. Explain monitory control techniques and credit control measures RBI.
4. Analyze inflation and price control measures initiated by RBI.
5. Elucidate super vision and regulation of banking system by RBI.

# DSC: F 5.5 Rural and Form Credit

1. To understand the objectives significance of rural credit and classification of rural credit.
2. To identifying rural credit agencies for financing agriculture and rural development.
3. To describe the farm credit.
4. To explain sources of farm credit i.e., co-operative credit and lead bank schemes.
5. To analyse the farm credit i.e., analysis of 3 R's and 3 C's.

**Semester – VI**

| Sl.No | Course | Name of the Subject | Total Marks | Mid Sem Exam | Sem End Exam | Teaching Hrs | Credits |
|---|---|---|---|---|---|---|---|
| 01 | DSC1G | Adv.Cost Accounting | 100 | 25 | 75 | 5 | 4 |
| 02 | DSC2G | Auditing | 100 | 25 | 75 | 5 | 4 |
| 03 | DSC3G | Management Accounting | 100 | 25 | 75 | 5 | 4 |
| 04 | Ele.DSC3H | e-Commerce Applications | 100 | 25 | 75 | 4 | 4 |
| | | Practicles | 50 | - | 50 | 2 | 2 |
| 05 | Elc.DSC 3H | Tally | 100 | 25 | 75 | 6 | 4 |
| | | Practicles | | | | | |
| 06 | Ele.DSC 1H | Financial Services | 100 | 25 | 75 | 6 | 4 |
| 7 | Ele.DSC1H | Marketing of Financial Services | 100 | 25 | 75 | 6 | 4 |
| 8 | Ele.DSC 1H & 3H | Project Work | 100 | - | 100 | 5 | 4 |

## DSC: 1 G 6.1 Advanced Cost Accounting

1. Identify the reasons for difference between cost profit and financial profit learner can reconcile both cost and financial books.

2. Understand the suitability of process costing to manufacturing units and preparation of process accounts.

3. Understand the procedure for preparation of operating cost sheet and compute cost per KM and passenger K.M.

4. Distinguish standard cost and actual cost and identify the variances.

5. Describe the budget and know the procedure for preparation of budgets.

## DSC -2G – 6.2 AUDITING

1. To articulate knowledge of fundamental audit concepts.
2. To apply critical thinking skills and solve auditing problems through the use of case studies.
3. To demonstrate the use of the Auditing, Assurance and Ethics Handbook.
4. To explain the legal framework under which Australian company audits are conducted and apply the professions code of conduct.
5. To demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing theory and practice.
6. To know the Outline the role of auditing in society.

## DSC: 3G 6.3 Management Accounting

1. Distinguish Financial Accounting, Cost Accounting and Management Accounting and describe the scope, limitations, functions and importance of Management Accounting.
2. Analyse and interpretation comparative, common size and trend analysis statements.
3. Analysis and interpretation of accounting ratios.
4. Understanding fund announcement and learner can prepare the funds flow statement.
5. Understanding the movement of cash and preparation of cash flow statement.

## Ele.DSC3H – 6.4 E-Commerce Application

1. To understand the concept of E-commerce and its types.
2. Be familiarized with technologies for E-commerce.
3. To understand different types of network threats and securities of E-commerce applications.
4. To understand the concept of E-Commerce, definations and differentiate various types of E- Commerce.
5. To describes the technologies for E-Commerce.
6. To explains about threats and measures for security

## Ele. DSC 3H – 6.5 : Tally

1. Tally is a computerized Accounting package, which is widely using accounting enterprise resource package in Asian continent. Students will learn the features, merits and demerits of the tally. Students will able to create company in this unit.
2. Inventory management is very important in every company. The learner will able to maintain accounts with inventory. Creation of inventory groups, maintain stock groups, stock items, in single stock groups and multi stock groups etc.,
3. GST Act 2017 was introduced by the government of India. In this chapter students will learn the features of the GST Act. Understanding the input credit and output credit, CGST, SGST and IGST. In Tally students will enable the GST and create the tax rates in the ledger creation etc.,
4. TDS mean Tax Deduction at Sources. The learner will able to understand the procedure to enable TDS in Tally. After enabling the TDS, he will create the ledger will percentage of deduction in the ledger creation. He also know the TAN number and the importance of the TAN number etc.,
5. In big concerns maintaining the payroll system is very difficult. But in Tally ERP 9 it is very easy to maintain. While creating the company the students has to enable the payroll option from the features. After enable the feature will can be on the gate way of Tally. In that they can able to create leader to the even employee.

## Ele. DSC 1 H - 6.4 Financial Services

1. Differentiate activities of Banking and Non Banking companies.
2. Understanding the scope and importance of Merchant Banks and services rendered by Merchant Banks.
3. Describe the procedure of leasing and Hire purchasing.
4. Identify the credit rating agencies and its purpose.
5. Understanding factories and forfeiting services rendered by financial institutions.

## Ele.DSC 1H – 6.5- Marketing of Financial Services

1. Make an informed judgement about whether or to what extent a financial markets statistics the condition of financial markets, and service elements.
2. How the people managing service and its quality and quantity consumer loyalty.
3. The learner can able to explain pricing and promotional strategies and how the firm can price their products in view of customer and new marketing techniques like B2B

4. It can able to understand distribution services cost and revenue management and its approaches, channels, designing and managing service process.
5. Learner can understand how the process banking retail process, investment process, insurance services and its marketing practices.