



**Singareni Collieries Women's Degree College
Kothagudem – 507101**

Telangana State

AFFILIATED TO KAKATIYA UNIVERSITY –WARANGAL

UG – B.Com

NO.OF CREDITS PER WEEK =05

Programme Specific Outcomes

The B.com(Gen + Computers) degree programme equip the students with the knowledge and technical skills necessary to understand and participate in the modern business world. The programme allows the students to critically evaluate and improve decision making skills.

It provides foundation for students who aspire to pursue professional courses such as CA, ICWA, CMA, ACCA, CFA and MBA. It enables students to equip themselves for careers. It enables them to develop entrepreneurial skills and thus manage their own business effectively. To strengthen their skills and knowledge workshop, seminars, guest lectures, business Quizzes and mock intern views are conducted during the course of study apart from the academics, multiple cultural and social activities such as intra – departmental and inter Collegiate cultural, social and environmental awareness programmes are conducted for holistic development and to create a secure of community.

Programme Specific Outcomes

On successful completion of this programme, students will be able to

- Understand the procedures relating to the preparation of financial statements and to utilize their knowledge and solve particular problems.
- Apply the techniques of management in their day to day managerial activities.
- Understand the methods of ascertaining product cost with practical knowledge on various costing techniques.
- Analyze the business situation using statistical tools.
- Apply the tools and techniques to arrive at rational decisions.
- Perform their personal banking functions.

- Demonstrate understanding about the fundamentals of financial services and players in financial sectors.
- Analyze the scenario in the Indian financial system and its operations and regulations.
- Demonstrate necessary skills to identify various investment alternatives and to take advantage of favorable investment opportunities.
- Present financial reports for forecasting the managerial decision making.
- Use the accounting packages, such as Tally for effective decision making and improved performance.
- Demonstrate and acquaint students with fundamentals of company laws and to expose them to the statutory provisions relating to the formulation and management of a company.
- Demonstrate knowledge of insight into various concepts like capital structure planning, cost of capital, dividend policies and working capital.
- Analyze the concepts and factors affecting human resource planning , recruitment and selection.
- Demonstrate an understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.
- Provide an overview of the fundamental concepts of E- Commerce and to understand the web based business models and e-commerce business applications.
- Demonstrate inter personal communication, business etiquette and business relationship building skills.
- Acquire conceptual knowledge of the fundamentals of corporate accounting and techniques of preparing the financial statements.
- Understand the computation of income taxable under different heads.
- Demonstrate comprehensive knowledge on the various aspects related to entrepreneurial development and to manage new business ventures.
- Understand and evaluate the audit process and procedures.
- Show knowledge of Corporate Social Responsibility (CSR) initiatives.
- Understand the importance of international business and impact of globalization.
- Acquire a wide range of exposure and gainful insights across various disciplines from the general elective courses offered by other departments.

COURSE OUTCOMES

B.COM(GEN + COMPUTERS)

ENVIRONMENTAL STUDIES

SEMESTER-I

On the completion of the course, Students will be able to

- Understand the definition, scope and importance of natural resources and associated problems
- Understand the concept of ecosystem and different types of ecosystem
- Understand biodiversity and its conservation
- Understand causes, effects and control measures of environmental pollution
- Understand the social issues and the various law to protect environment

FINANCIAL ACCOUNTING - I

SEMESTER-I

On the completion of the course, Students will be able to

- Understand the accounting principles, concepts and convention and to identify various subsidiary books in accountancy.
- To record the basic journal entries.
- Analyse what bank reconciliation statement is and understand about rectification of errors and suspense account
- Rectify errors in accounts
- Understand the various methods of calculating depreciation.
- Maintain the final Accounts of Sole trader

BUSINESS ORGANIZATION

SEMESTER-I

On the completion of the course, Students will be able to

- Provide understanding about business organization
- Create understanding about different business organisation forms
- Familiarise with Partnership form of organisation and its comparison with sole proprietorship
- Provide understanding about kinds of companies and create awareness about multinational companies
- Get an idea about cooperative societies and Cooperative society movement in India
- Discuss the functions of SEBI and measures taken by SEBI to protect investors.

BUSINESS ECONOMICS

SEMESTER-I

On the completion of the course, Students will be able to

- Understand the role of business economics in decision making
- Analyse the demand determinants and measuring price elasticity of demand
- Analyse the peculiarities of factors of production
- Evaluate the supply and cost analysis of Total, Average and marginal curves.
- Identify Equilibrium, price and output decisions in various market forms

INFORMATION TECHNOLOGY

SEMESTER-I

On the completion of the course, Students will be able to

- Understand the concept of input and output devices of Computers and how it works.
- Understand the concepts, structure, types and design of operating Systems.
- Understand the concept of Data Communication, its Modes, its Forms and Data Communication Channels.
- Understand evolution of internet, its application and its basic services.

- Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
- Create and design a spreadsheet for general office use.
- Students will have a working knowledge of basic functions and formulas in MS-Excel.

FINANCIAL ACCOUNTING - II

SEMESTER – II

On the completion of the course, Students will be able to

- Analyse the essentials of bill of exchange and its accounting treatment.
- Learn the accounting treatments in consignments, commission, Bad debts, valuation of unsold stock and calculation of normal and abnormal loss.
- Prepare joint venture accounts and methods of maintaining accounts.
- Understand the methods of calculating profits under single entry System.
- Understand the accounts of Non-Trading concerns..

MANAGERIAL ECONOMICS

SEMESTER – II

On the completion of the course, Students will be able to

- Apply marginal analysis to the “firm” under different market conditions;
- Understand the causes and consequences of different market structures;
- Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
- Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.
- Understand the basics of national income accounting
- Understand the causes and consequences of business cycles
- Understand the roles of fiscal and monetary policy in fighting recessions and inflation
- Understand factors that contribute to and detract from long-term economic growth
- Apply economic reasoning to understand the operation of an economy
- Apply basic international trade and finance concepts to global pricing issues, including working with exchange rates.

PRINCIPLES OF MANAGEMENT

SEMESTER – II

On the completion of the course, Students will be able to

- Develop knowledge about management
- Have a better understanding of planning and decision making
- Give an idea about organisation, departmentation and delegation
- Familiarise with directing, motivation theories, communication process and leadership
- Provide idea about requirements of coordination, control process and MIS

FOREIGN TRADE

SEMESTER – II

On the completion of the course, Students will be able to

- Compare at the level of formal analysis, the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications.
- Employ the principle of comparative advantage and its formal expression and interpretation within different theoretical models.
- Apply partial equilibrium and (where required) general equilibrium models in analysing the economic effects of (a) trade policy instruments such as tariffs, quotas, export subsidies, (b) retaliatory measures such as anti-dumping duties and countervailing duties and (c) the creation of regional trading arrangements such as free trade areas, customs unions and common market.

ADVANCED ACCOUNTING

SEMESTER – III

On the completion of the course, Students will be able to

- Learn about the journal entries of issue of shares and issue of debentures.
- To know about the meaning of companies and working style of companies.
- Know about about the final accounts of the companies.

- Learn about the valuation method of shares and goodwill and measurement of performance of companies.
- Work with profit prior to incorporation and post incorporation profits in companies accounts.
- Learn about the concept of sources of redemption of debentures and redemption of preference shares
- Easily examine the dissolution of partnership.
- Easily can prepare the journal entries of amalgamations and sale of partnership firms
- Understand the procedure for preparing capital accounts
- Understand and analyse the preparation of accounts on admission of partners
- Prepare accounts on retirement, death of partners

BUSINESS STATISTICS

SEMESTER – III

On the completion of the course, Students will be able to

- Student will able to apply knowledge to solve simple tasks using computer (MS Excel)
- Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
- Student will able to interpret the meaning of the calculated statistical indicators
- Student will able to choose a statistical method for solving practical problems
- Explain the primary concepts of statistics, data collection, sampling and tabulation
- Understand the concepts of measures of central tendency and solve problems
- Understand the various measures of dispersion and solve related problems
- Develop the ability to solve problems in correlation

INCOME TAX - I

SEMESTER – III

On the completion of the course, Students will be able to

- Understand the meaning of person, assesses, previous year, assessment year, total income
- Identify the residential status and incidence of tax and solve problems
- Compute taxable income from salary
- Compute taxable income from house property
- Understand the meaning of business and profession and compute taxable income

ENTREPRENEURIAL DEVELOPMENT AND BUSINESS ETHICS

SEMESTER – III

On the completion of the course, Students will be able to

- Student will be able to understand the basic development of entrepreneurship as a profession.
- Student will have a basic knowledge of human resource management for small business.
- Student will be able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm
- Student will be able to understand the differences between an entrepreneurial venture and an ongoing business operation.
- Student will be able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.
- Student will be able to describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.
- Student will be able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
- Student will evaluate different modes of entering into entrepreneurship

- Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.

PROGRAMMING WITH C

SEMESTER – III

On the completion of the course, Students will be able to

- Describe the concept of Programming.
- understand the features of Pointer in C
- understand the use of Array in C
- understand the function of Union and Structure
- Understand the concept of Display Methods.

CORPORATE ACCOUNTING

SEMESTER – IV

On the completion of the course, Students will be able to

- Calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.
- Know about the companies all accounts.
- Get the Knowledge of banking system.
- Learn about working format of companies.
- Find out how can liquidation of company

BUSINESS STATISTICS - II

SEMESTER – IV

On the completion of the course, Students will be able to

- Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
- Student will able to Understand and appreciate the need to solve a variety of business- related problems using a systematic approach involving accepted statistical techniques.
- Develop the ability to solve problems in regression analysis
- Calculate the index numbers and understand the concept of time series and their application

INCOME TAX - II

SEMESTER – IV

On the completion of the course, Students will be able to

- Identify long term and short term capital gain and calculate taxable capital gain
- Understand income under the head other sources and solve problems
- Compute set-off and carry forward of losses and aggregation of income
- Identify the deductions from Gross Total Income and understand returns, filing of return of income, due date, kinds of assessment and assessment procedure
- Compute income tax liability of individuals

AUDITING

SEMESTER – IV

On the completion of the course, Students will be able to

- Gain knowledge about auditing, audit programmes, working papers and preliminaries before audit.
- Analyse about implementing internal check and internal control in concerns.
- Understand the various aspects of vouching.
- Learn how to verify and value various assets and liabilities
- Evaluate the traits of Company Auditor and how to draft Auditors Report.

CONSUMERISM

SEMESTER – V

On the completion of the course, Students will be able to

- Gain knowledge about different types of consumers
- Understand the procedure to file a complaint and the steps to handle complaints
- Identify the functions of consumer dispute redressal agencies
- Analyse consumer exploitation and remedial measures to eliminate such exploitation

ORGANIZATIONAL BEHAVIOUR

SEMESTER – V

On the completion of the course, Students will be able to

- The Students clearly know the behavior of individuals and groups as part of the social and technical system in the work place.
- Identified the processes used in developing communication and resolving conflicts and explained the group dynamics and demonstrate skills required for working in groups (team building).
- The students may familiarize in various leadership styles and the role of leaders in a decision making process.
- This subject explained organizational culture and describe its dimensions and to examine various organizational designs.
- The students may clearly know the implementation of organizational change.
- On successful completion of the course the students should have to learn the various aspects and concepts in OB and learn OB theories clearly.

COST ACCOUNTING

SEMESTER – V

On the completion of the course, Students will be able to

- Understand the importance of costing in companies
- Gain knowledge about losses in process costing
- Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.
- Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.
- Use methods of time-keeping & time-booking and manage idle & overtime.
- Define the features of overhead or indirect cost of production and basis of allocation and apportionment.
- Use cost-sheet to compute unit cost of product.
- Determine basis for computing tender price of a product.

BUSINESS LAW

SEMESTER – V

On the completion of the course, Students will be able to

- Understand the law and procedure of the contracts
- Analyse performance and the remedies
- Get clear idea about the guarantee of the parties under the contract
- Summarize sale of goods and rights and duties of buyer and seller
- Critically evaluate conditions and warranties of sale of goods act.
- Aware about rights to information.
- Aware about Consumer protection act
- Aware about Environment protection act

BANKING THEORY AND PRACTICE

SEMESTER–V

On the completion of the course, Students will be able to

- To provide knowledge about commercial banks and its Services.
- To enable them to understand better customer relationship.
- To create awareness about modern banking services like e-banking, m- banking and Internet banking
- Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.
- Demonstrate an awareness of law and practice in a banking context.
- Engage in critical analysis of the practice of banking law from a range of perspectives.
- Organize information as it relates to the regulation of banking products and services.

COMPUTERIZED ACCOUNTING

SEMESTER-V

On the completion of the course, Students will be able to

- Gain the practical knowledge, implementation and operation of business with computer applications
- Work with simple formula for computation of Statement of Accounts.
- Achieve hands-on experience with productivity/application software to enhance business activities
- Accomplish projects utilizing
- Business theories, teamwork, Internet resources and computer technology.

FINANCIAL MANAGEMENT

SEMESTER-V

On the completion of the course, Students will be able to

- Understand both the theoretical and practical role of financial management in business concerns.
- Analyze the financial statements of individual corporations both in terms of their performance and capital requirements
- Have a greater apprehension and understanding of the importance of risk within the context of financial decision making
- Access financial information from a wide variety of sources and use this information to research and assess the business concerns.

PRINCIPLES OF MARKETING

SEMESTER-V

On the completion of the course, Students will be able to

- Students can identify how consumer behaves differently.
- Understand how a product passed from different stages.
- Understand the difference between trademark and branding.
- Describe the customer segmentation, target marketing and positioning.
- Understand different methods of sale promotion.

- State and define what marketing is, its role in the organization, whether it is redundant and why it matters.
- Describe the elements of the Marketing Mix, its importance and its application
- List the elements of branding, why it is important and what makes a great brand.
- Describe marketing research, how it is done and how it helps in achieving marketing effectiveness.
- Describe the concept of buyer persona and its importance for constructing effective marketing campaigns.
- Describe how to construct a customer journey from discovery to purchase.
- As the name suggests, digital marketing can be termed as or defined as an approach, a strategy, or a branding and marketing exercise using digital platforms. Digital Marketing is the
- promotion of your brand, product or service online

E- COMMERCE

SEMESTER-V

On the completion of the course, Students will be able to

- Logically observed and experienced the main activities of E-Commerce.
- Learned and evaluated about the various components of E-Commerce.
- Conceptually learned the concept of online shopping and models of Electronic market.
- Thoroughly learned the concepts of instant messaging and Electronic Data Exchange. Learned about the implementation of HTTP and Secure Electronic transaction

OBJECT ORIENTED PROGRAMMING IN C++

SEMESTER-V

On completing the Course, students will learn:

- Articulate the principles of object-oriented problem solving and programming.
- Outline the essential features and elements of the C++ programming language.
- Explain programming fundamentals, including statement and control flow and recursion.
- Apply the concepts of class, method, constructor, instance, data abstraction, function abstraction, inheritance, overriding, overloading, and polymorphism.
- Program with basic data structures using array
- Program using objects and data abstraction, class, and methods in function abstraction.
- Program concepts of constructors and constructor overloading.
- Programming concepts of the Inheritance and its types.
- Usage of Templates.
- Programming Concepts of polymorphism and its types
- Analyze, write, debug, and test basic C++ codes using the approaches introduced in the course.

PREPARATION OF TAX RETURN

SEMESTER – VI

On the completion of the course, Students will be able to

- Able to understand amendments made from time to time in Finance Act.
- Differentiate between direct and indirect tax assessment

ADVERTISING

SEMESTER – VI

On the completion of the course, Students will be able to

- This Course will help the students to become a good Advertisers and Sales Executives.
- To understand the objectives, types and effective measures for Advertising.

- To familiarize with the Media of Advertising which enable students to choose a proper media for the Advertisement.
- To provide better skill development for a successful Salesman by understanding the way to interact with suppliers and customers
- To understand the effectiveness of Sales organization and to be able to become a successful Sales Manager.

MANAGEMENT ACCOUNTING

SEMESTER – VI

On the completion of the course, Students will be able to

- Understand the objectives and functions of management accounting
- Imparted knowledge on capital budgeting and decision making techniques.
- Provide knowledge about the preparation of various kinds of budgets.
- Evaluate the financial position by using ratios
- Define the terms with regard to BEP analysis.

COMPANY LAW

SEMESTER – VI

On the completion of the course, Students will be able to

- Different kind of corporate entities that are permitted to be set up
- Company incorporation and rules and procedures for running a company
- Manner of raising funds and roles and responsibilities of directors
- Rights and obligations of shareholders and other stakeholders including employees and creditors
- Winding up of a company and its procedures Strategies

FINANCIAL INSTITUTIONS AND MARKETS

SEMESTER – VI

On the completion of the course, Students will be able to

- Understand the structure and classification of capital market and analyse about Indian securities market.
- Analyse about the Intermediaries in the financial market, methods through which the capital fund has been raised.
- Understand the functions of stock exchange, listing of securities and major stock exchanges.
- Analyse the commodity and financial derivatives and trading mechanisms.
- Discuss the functions of SEBI and measures taken by SEBI to Protect investors.

COMMERCE LAB

SEMESTER – VI

On the completion of the course, Students will be able to

- Understand the use of the memorandum of association and article of association in a company, they also learn from this course.
- Use of prospectus in a company.
- Aware about rights to information.
- Aware about Consumer protection act
- Identify the deductions from Gross Total Income and understand returns, filing of return of income, due date, kinds of assessment and assessment procedure
- Compute income tax liability of individuals
- create awareness about modern banking services like e-banking, m- banking and Internet banking
- The students are given an introduction about the risks and Insurance as a measure to manage risk.
- Detailed explanation regarding the different types of insurance and its modalities are included.
- Students will get knowledge about the usage of insurance in personal and business life.

HUMAN RESOURCE MANAGEMENT

SEMESTER – VI

On the completion of the course, Students will be able to

- Learn the qualities of human resource manager in an organization.
- Analysis the importance of different methods of training given to the employees in organization.
- Memorize the difference between on the job training and of the job training.
- familiarize the Students about the concepts of Staffing, Training, Transfer, Promotion, Human factors consideration and Appraisal methods.
- Students would become acquainted with the Human Resource Development, Career Planning and Job Evaluation methods.
- Understand the methods of Performance appraisal

WEB TECHNOLOGIES

SEMESTER – VI

On completion of this course, a student will be able

- Familiar with client server architecture and able to develop a web application using java technologies - The client-server architecture of the World Wide Web and its communication protocol HTTP/HTTPS.
- Formats and languages used in modern web-pages: HTML, XHTML, CSS, XML, XSLT, Javascript, DOM.
- Programming web pages with JAVAscript/DOM (client)
Good design, universal design, multi platform web applications
- Students will gain the skills and project-based experience needed for entry into web application and development careers.
- Students are able to develop a dynamic webpage by the use of java script
- Course Outcomes: Students will be able to connect a java program to a DBMS and perform insert,
- Students will be able to write a well formed / valid XML document.

TAX PLANNING & MANAGEMENT

SEMESTER – VI

On the completion of the course, Students will be able to

- To expose the students to the latest provisions of Income Tax Act.
- To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies.
- Students will get working knowledge regarding legitimate way of tax planning under different financial/ managerial decisions after taking into consideration the impact of Direct Tax Laws.

RELATIONAL DATABASE MANAGEMENT SYSTEMS

SEMESTER – VI

At the end of this course, each student should be able to:

- Describe DBMS architecture, physical and logical database designs, database modeling, relational, hierarchical and network models.
- Identify basic database storage structures and access techniques such as file organizations, indexing methods including B-tree, and hashing.
- Learn and apply Structured query language (SQL) for database definition and database manipulation.
- Demonstrate an understanding of normalization theory and apply such knowledge to the normalization of a database.
- Understand various transaction processing, concurrency control mechanisms and database protection mechanisms