B.T. GOVERNMENT DEGREE COLLEGE, MADANAPALLE

(ACCREDITED WITH 'B' GARDE BY NAAC)

Annamayya District, Andhra Pradesh – 517325

DEPARTMENT OF COMMERCE

COURSE OUTCOMES:

SEMESTER – I:

Course 1:: FOUNDAMENTALS OF COMMERCE:

At the end of the course the student will able to

a. Identify the role of commerce in economic development and societal development.
b. Equip with the knowledge of imports and exports and balance of payments.
c. Develop the skill of accounting and accounting principles.
d. They acquire knowledge on micro and macro economics and factors determine demand and supply.
e. An idea of Indian tax system and various taxes levied on in India.
f. They will acquire skills on web design and digital marketing.

Course 2 :: Business organization:

After completing this course a student will have

a. Ability to understand the concepts of business organization along with the basic laws and norms of business organization.
b. The ability to understand the terminologies associated with the field of business organization along with their relevance and to identify the appropriate types and functioning of business organization for solving different problems.
c. The application of business organization principles to solve business and industry related problems and to understand the concept of sole proprietorship, partnership and joint stock company, etc.

SEMESTER – II:

COURSE 3: FINANCIAL ACCOUNTING

At the end of the course,

1. The student will able to identify transactions and events that need to be recorded in the books of accounts.
2. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
3. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
4. Know the difference between Joint Ventures and Consignment.
5. Critically examine the balance sheets of a sole trader for different accounting periods.
6. Design new accounting formulas & principles for business organizations.

COURSE1: FUNDAMENTALS OFFINANCIALMANAGEMENT (Minor)

1. To enable the students to understand the various functions of financial management.
2. To acquire knowledge on financing decisions.
3. To gain knowledge on Long term Investment decisions.
4. To impart knowledge on Short term Investment decisions.
5. To acquire knowledge on Dividend decisions.

SEMESTER – III:

COURSE 5: ADVANCED ACCOUNTING

At the end of the course,

1. The student will able to Understand the concept of Non-profit organizations and its accounting process.
2. Comprehend the concept of single-entry system and preparation of statement of affairs.
3. Familiarize with the legal formalities at the time of dissolution of the firm.
4. Prepare financial statements for partnership firm on dissolution of the firm and Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

COURSE 6: INCOME TAX

At the end of the course,

1. The student will able to Acquire the complete knowledge of the tax evasion.
2. Tax avoidance and tax planning.
3. Understand the provisions and compute income tax for various sources.
4. Grasp amendments made from time to time in Finance Act.
5. Compute total income and define tax complicacies and structure and Prepare and File IT returns of individual at his own.

COURSE 2: MONEY, BANKING AND FINANCIAL MARKETS (Minor)

1. To analyse the impact of money on some of the economy's key variables such as interest rates, inflation, and the banking industry.
2. To exposes students to the theory and functioning of the monetary and financial sectors of the economy.
3. To study the organization, structure and role of financial markets and institutions.
4. To examine interest rates, monetary management and instruments of monetary control.

5. To study the Financial and banking sector reforms and monetary policy with special reference to India.

SEMESTER – IV:

COURSE 9: CORPORATE ACCOUNTING

At the end of the course The student will able to;

1. Understand the Accounting treatment of Share Capital and aware of process of book building.
2. Demonstrate the procedure for issue of bonus shares and buyback of shares.
3. Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
4. Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues.
5. Formulation of well-reasoned arguments and reaching better conclusions and Communicate accounting policy choices with reference to relevant laws and accounting standards.

COURSE 10: COST AND MANAGEMENT ACCOUNTING

At the end of the course, the student will able to;

1. Understand various costing methods and management techniques.
2. Apply Cost and Management accounting methods for both manufacturing and service industry.
3. Prepare cost sheet, quotations, and tenders to organization for different works.
4. Analyze cost-volume-profit techniques to determine optimal managerial decisions.

5. Compare and contrast the financial statements of firms and interpret the results and Prepare analysis of various special decisions, using relevant management techniques.

COURSE 3: DERIVATIVES & RISK MANAGEMENT (Minor)

1. To understand derivatives market
2. To understand derivatives trading in India and regulatory framework.
3. To train the student with required skills for pricing of futures.
4. To train the student with required skills for pricing of options
5. To enable the student to explore hedging strategies to mitigate risk in business operations

COURSE 4: PORTFOLIO MANAGEMENT (Minor)

1. To familiarize students with recent changes and elements of portfolio management
2. To understand the various tools used in the evaluation process of investment avenues.
3. To understand the financial environment.

SEMESTER – V:

Course 18 A: MANAGEMENT ACCOUNTING AND PRACTICE

Upon successful completion of the course the student will be able to

1. Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
2. Compute ratios and draw inferences
3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
4. Prepare cash budget, fixed budget and flexible budget.

Course19 A: COST CONTROL TECHNIQUES

Up on completion of the course the student will be able to

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate overheads on the basis of Activity Based Costing.
3. Evaluate techniques of cost audit and rules for cost record.
4. Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

Course- 20-B. LIFE INSURANCE WITH PRACTICE

After completing the course, the student shall be able to:

1. Understand the Features of Life Insurance, schemes and policies and insurance companies in India
2. Analyze various schemes and policies related to Life Insurance sector

3. Choose suitable insurance policy for given situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills
5. Acquire skill of settlement of claims under various circumstances

Course 21- B. GENERAL INSURANCE PROCEDURE AND PRACTICE

After completing the course, the student shall be able to:

1. Understand the Features of General Insurance and Insurance Companies in India
2. Analyze various schemes and policies related to General Insurance sector
3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
4. Acquire General Insurance Agency skills and administrative skills
5. Apply skill for settlement of claims under various circumstances