

**M.V.R. DEGREE COLLEGE**  
**(UG And PG Courses)**  
 (Affiliated to Andhra University)  
 An Institution of Priyadarshini Educational Academy)  
 NAAC ACCREDITED COLLEGE

Dr.V.Rama Rao, M.A.,Ph.D.,  
 Secretary & Correspondent

Dr.A.Balakrishna,M.Sc.,Ph.D.,  
 Principal

**Department of Commerce**  
**Bachelor of Commerce (BCom-GENERAL)**  
 w.e.f.2015-16

**Course Outcomes Of B.Com(General):**

Course Code	Course Title	Course Outcomes
D.SC 1A	fundamentals of Accountancy	<ul style="list-style-type: none"> <li>• CO1:To create and give regarding basics of Accounts.</li> <li>• CO2:To impart knowledge of subsidiary books.</li> <li>• CO3:To give students to understand the preparation of trail balance and to make rectification of erroes if any.</li> <li>• CO4:To understand and prepare the bank reconciliation statement and solve the practical problems</li> <li>• CO5:To get knowledge of preparing the final A/C i.e, Trading and post A/C and balance sheet of business organisat</li> </ul>
D.SC 2A	Business organization	<ul style="list-style-type: none"> <li>• CO1:To give knowledge about the concepts of Business Trade industry and aids to trade and relationships of trade commerce and industry.</li> <li>• CO2:To provide the knowledge of business functions and entrepreneurship.</li> <li>• CO3:To create the awareness and knowledge about different forms of business organization.</li> <li>• CO4:To Educate the students about the joint stock companies and its importance in the modern business world.</li> <li>• CO5:To impart knowledge about how to incorporate a company among the students.</li> </ul>
D.SC 3A	Business Economics 1	<ul style="list-style-type: none"> <li>• CO1:To inculcate basics of economics among the students.</li> <li>• CO2:To impart and give knowledge of demand meaning and its importance to the students.</li> <li>• CO3:To inform and understand the students about different types of elasticity of demand.</li> <li>• CO4:To give an idea of classification of cost and review and reek even analysis.</li> </ul>





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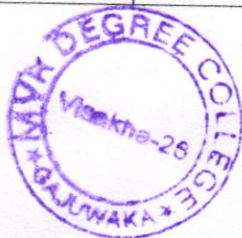
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D.SC 1B	Fundamentals Accountancy -2	<ul style="list-style-type: none"><li>• CO1:The students have to understand the</li><li>• CO2:To provide the students about the creation and charge of provisions and reverse.</li><li>• CO3:The students have to learn about the importance of credit instruments and treatment of bill of exchange in books of accounts.</li><li>• CO4:The students are going to have an idea about consignment and joint venture both theoretically and practicality.</li></ul>
D.SC 2B	Business environment	<ul style="list-style-type: none"><li>• CO1:To provide the knowledge of Business Environment which comprises socio, Economical and political and environmental legal factors to the students.</li><li>• CO2:The students understand how the Economic growth will ascend and what are the factors which influence the economic growth.</li><li>• CO3:The students get knowledge of development and planning.</li><li>• CO4:The students has to understand what are Economic policies and its impact.</li><li>• CO5:The students will understand the social, political and legal environment around the business organization.</li></ul>
D.SC	Business economics -2	<ul style="list-style-type: none"><li>• CO1:The students are imparted the knowledge production and costs.</li><li>• CO2:The students are understand the relation between price and supply.</li><li>• CO3:The students get the knowledge of National Income and Economics Systems.</li><li>• CO4:The students understand the knowledge of L.P.G and what are the Economic benefits.</li></ul>
SEMESTER-3:- DSC 1C	Corporate Accounting	<ul style="list-style-type: none"><li>• CO1:Students will gain the knowledge of how the capital of a joint stock companies raised from the public and how it was recorded.</li><li>• CO2:To get the knowledge of different types of shares like right issues and bonus shares.</li><li>• CO3:To impart the knowledge of deliberation and different types and how they recorded in the books of Accounts.</li></ul>





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		<ul style="list-style-type: none"> <li>• CO4:The students will gain knowledge in how the goodwill valued and the various methods of valuation of goodwill.</li> <li>• CO5:The students will get knowledge of valuation of shares and its methods of valuation.</li> <li>• CO6:Students get knowledge how the companies will prepare the final B/C</li> <li>• CO7:Students will gain that what are its prowling under comforters act 2013.</li> </ul>
DSC 2C	Business Statistics	<ul style="list-style-type: none"> <li>• CO1:- To give knowledge of statistical tools and their application in real life</li> <li>• CO2:- To impart the knowledge of data collection and data tabulation</li> <li>• CO3:- To impart the knowledge of calculating and central tendency values and dispersion value .</li> <li>• CO4:- To get a knowledge of identifying relation between two factors in the form of co relation and regression</li> <li>• CO5:- To impart the knowledge of presenting data in various diagramic forms like histogram, bar diagrams, pie diagrams etc.</li> </ul>
DSC 3C	Banking Theory and practice	<ul style="list-style-type: none"> <li>• CO1:The students learn about banking organizations and different types of banks.</li> <li>• CO2:The students get knowledge about different types of banks around the world.</li> <li>• CO3:The students know how the development of banks takes place.</li> <li>• CO4:The students understand and get practical knowledge about banking operation.</li> <li>• CO5:The students learn the role of collecting banker and paying banker.</li> </ul>
4 SEMESTER:- DSC 1D	Accounting for service organization	<ul style="list-style-type: none"> <li>• CO1:The students come to know about non-trading organisations and companies.</li> <li>• CO2:The students can understand the accounting treatment of public utility concerns with reference to electric companies.</li> <li>• CO3:The students practical exposoure to the finals accounts prepared banking organization</li> </ul>





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		<p>under banking regulatory act.</p> <ul style="list-style-type: none"> <li>CO4:The students have practical knowledge of how the insecure organizations prepare their fund A/C as per IKOA guidelines.</li> </ul>
DSC 2D-	Business laws	<ul style="list-style-type: none"> <li>CO1:The Students understand the meaning of contracts and valid elements of contracts with reference to Indian contract act.</li> <li>CO2:The students understand about offer and acceptance is important to become a contract valid.</li> <li>CO3:To know about the capacities of the parties and contingent contract.</li> <li>CO4:To know about various elements involved in sale of goods act 1930.</li> <li>CO5:To have knowledge in contemporary systems of cyber laws etc.</li> </ul>
DSC 3D	Income tax	<ul style="list-style-type: none"> <li>CO1:To get the ideas of basic elements of income tax.</li> <li>CO2:The students know how to calculate salary income of the individual.</li> <li>CO3:Students get knowledge to compute the income from house property.</li> <li>CO4:The students know how the tax competend an income from capital gain.</li> <li>CO5:The students get knowledge of compensating the total income of an individual.</li> </ul>
5 SEMESTER:- 5.2	Cost Accounting	<ul style="list-style-type: none"> <li>CO1:To give a brief Idea about cost of products and how will it derived.</li> <li>CO2:To know how to are certain the cost of product and what are its main elements determine the cost baring on material.</li> <li>CO3:To give a knowledge about the labour the second major element of cost how it was valued.</li> <li>CO4:To understand the different methods of costing applicable for different evaluation of cost of products and service.</li> <li>CO5:To have an idea about the different types</li> </ul>





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		of costing techniques useful for management.
5.3	G.S.T	<ul style="list-style-type: none"> <li>• CO1:To import the knowledge about G.S.T and the other indirect taxes.</li> <li>• CO2:To give knowledge about the different models of G.S.T throught the world and the advantages.</li> <li>• CO3:To have a overall idea about the various taxes subsumed under G.S.T</li> <li>• CO4:To impart knowledge about different types of sales such as and how the GST was computed.</li> <li>• CO5:To have an idea of charging G.S.T baring an time of supply of goods and services.</li> </ul>
5.4	Commercial Geography	<ul style="list-style-type: none"> <li>• CO1:To give knowledge of the students about earth and other aspects which influence the commercial activities.</li> <li>• CO2:To give an idea about different soils and crops and agriculture.</li> <li>• CO3:To give an idea about overall forestry structure in India and legal aspects related to forestry.</li> <li>• CO4:To give idea to the student about minerals and water resources.</li> </ul>
Clusture Electric D.SC F.S.S	central Banking	<ul style="list-style-type: none"> <li>• CO1:To impart knowledge of central banking among students.</li> <li>• CO2:To get the knowledge of RBI and its activities.</li> <li>• CO3:To have an idea of monetary and credit policies implemented by RBI.</li> <li>• CO4:To have a knowledge about how the RBI supervises and regulates the activities of financial activities.</li> </ul>
DSC F 5.6	Rural Farm Credit	<ul style="list-style-type: none"> <li>• CO1:To give an idea of rural form credit.</li> <li>• CO2:To give different rural credit agencies involved in R.F.C.</li> <li>• CO3:To impart knowledge about sources of form credit.</li> <li>• CO4:To understand the how the forms.</li> </ul>
SEMESTER-	Marketing	<ul style="list-style-type: none"> <li>• CO1:To impart the knowledge of marketing</li> </ul>





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6:- DSC 1G 6.2		<p>concepts and tips of marketing.</p> <ul style="list-style-type: none"> <li>• CO2:To give a brief idea about consumer markets and buyers behaviour.</li> <li>• CO3:To understand the concepts of product management.</li> <li>• CO4:To have an idea of pricing decisions.</li> <li>• CO5:To give the knowledge of product promotions and distributions.</li> </ul>
DSC 6.3	Auditing	<ul style="list-style-type: none"> <li>• CO1:To impart the knowledge in basic concepts of auditing.</li> <li>• CO2:To understand and have an idea of different types of audits.</li> <li>• CO3:To get a knowledge of how an audit will be planned.</li> <li>• CO4:To get a knowledge about vouching and investigations.</li> <li>• CO5:To get an idea of company audit and different aspects of company auditor.</li> </ul>
DSC 3G 6.4	Management Accounting	<ul style="list-style-type: none"> <li>• CO1:To import the knowledge of management accounting.</li> <li>• CO2:To have an idea about ratio analysis.</li> <li>• CO3:To give knowledge about the funds flow, statement ,its concepts and its uses.</li> <li>• CO4:To give an idea of cash flow statement and its preparation.</li> </ul>
<b>CLUSTER ELECTIVE</b> DSC H 6.5	Financial services	<ul style="list-style-type: none"> <li>• CO1:To give knowledge of different types of financial services.</li> <li>• CO2:To understand various financial activities which were avoidable in the markets.</li> <li>• CO3:To know about different types of credit rating and agencies.</li> <li>• CO4:To know about the other financial services.</li> </ul>
DSC H 6.6	Marketing of Financial Services	<ul style="list-style-type: none"> <li>• CO1:To impart knowledge about basic concepts of services elements.</li> <li>• CO2:To give an idea of pricing and promotions strategies.</li> <li>• CO3:To get knowledge about distributing services.</li> </ul>





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	• CO4:To have knowledge of retail financial services.
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*Attended*  
*[Signature]*

PRINCIPAL  
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