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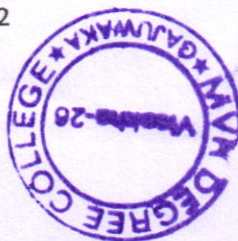## (UG And PG Courses)
(Affiliated to Andhra University)
An Institution of Priyadarshini Educational Academy)
NAAC ACCREDITED COLLEGE

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

Department of Commerce
REVISIED CHOICE BASED CREDIT SYSTEM

Course Outcomes :

Sl.No	Course Code	Course Title	Course Outcomes
1	Course - 1A	Fundamentals of Accounting	• CO1:-Identify transactions and events that need to be recorded in the book of account. • CO2:-Provide the knowledge of accounting process and preparation of final accounts of sub-trader. • CO3:-Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. • CO4:-To provide the knowledge of cash book and pass book and to prepare bank reconcile statement.
2	Course - 1B	Business Organization and Management	• CO1:-To understand the forms of business organization. • CO2:-To get knowledge of promoting a joint stock company. • CO3:-To provide the knowledge of social responsibility of business towards the society. • CO4:-Critically examine the various organization of the business firms and judge the best among them. • CO5:-Articulate models of business organization
3	Course - 1C	Business Environment	• CO1:-To understand the concepts of business environment. • CO2:-Define internal and external elements affecting business environment. • CO3:-Explain the economic trends and its effects on count policies. • CO4:-Critical examinations in the recents developments in economic and business policies of the government. • CO5:- To evaluate and judge the best business policies in indian business environment.

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4	Course - 2A	Financial Accounting	• CO1:-Understanding the concept of consignment and learning the accounting treatment of the various aspects of consignment. • CO2:-To analyze the accounting process and preparation of accounts in consignment and joint venture. • CO3:-To understand the use of life and value of the depreciable assets and maintenance of reviewer in business entities.
5	Course - 2B	Business Economics	• CO1:-Describing the nature of economics in dealing with the issue of scarcity of resources. • CO2:-To analyze supply and demand analysis and its impact on consumer behavior. • CO3:-To evaluate the factors such as production and cost effecting firms behavior. • CO4:-Recognize markets failure and the role of government in dealing with those failures. • CO5:-Apply economic models for managerial problems, identify their relation ships and formulate the decision making tools to be applied for business.
6	Course - 2C	Banking theory and Practice General / E-commerce & Web technology (CA)	• CO1:-To understand the basic concepts of Banks and Function of Commercial Banks. • CO2:-To demonstrate an awareness of law and practice in a banking context. • CO3:-Engage in critical analysis of the practice of banking law. • CO4:-Organize information as it relates to the regulation of banking products and service. • CO5:-To critically examine the current scenario of the Indian banking systems. • CO6:-Understand distribution between e-commerce and e business and identity the key elements of different types of business models and gain practical knowledge. • CO7:-Understand key E-business application and their application in daily life. • CO8:-Recognize the fundamental principles of E-business and its impact in different field.

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			• CO9:-Explain the value added, risks and business in adoption of mobile commerce. • CO10:-Design static web sites with HTML and CSS and designing dynamic web sites with java script. • CO11:-Develop interactive web pages with regular expressions event handling. • CO12:-Create an online form by using field validations.
7	Course – 3A	Advanced Accounting	• CO1:-To understand the concept of non-profit organization and its accounting procedure. • CO2:-To provide the concept of single entry system and preparation of statement of affairs. • CO3:-To impart knowledge of preparation of financial accounts of partner-ship firms and dissolution of the firm. • CO4:-To have knowledge of dissolution of the firm and dissolution of partnership.
8	Course – 3B	Business Statistics	• CO1:-To impart knowledge of statistics in real life. • CO2:-To formulate complete, cosise and correct mathematical proofs. • CO3:-Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques. • CO4:-Build and asses data based models. • CO5:-Learn and apply statistical tools in daily life
9	Course-3C	Marketing General/	• CO1:-Develop an idea about marketing and marketing environment. • CO2:-Understand the consumer behaviour and market regulation process. • CO3:-Comprehending the product life and product time decision. • CO4:-To have knowledge of formulating new marketing strategies for a specific new product. • CO5:-Develop new product time and sales promotion techniques for a given product. • CO6:-Design and develop new advertaisements to given products.

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		Programming in 'C' (CA)	• CO7:-Analyze a given problem and develop an algorithm to solve the problem. • CO8:-Understand the structure , syntax and semantics of C programming. • CO9:-Choose different control structures like decision control, loop control to solve the problem. • CO10:-To learn the concepts of basics data types derived data types and uses defined data types. • CO11:-Understand how to perform various FILE I/O operations.
10	Course-4A	Corporate Accounting	• CO1:-To understand the accounting treatment of share capital and aware of process of book building. • CO2:-To demonstrate the procedure for issue of bonus and buy back of shares. • CO3:-To give knowledge of companies Act 2013 and prepare fixed accounts of a company with adjustments. • CO4:-Participate in the preparation of consolidated accounts for a corporate group. • CO5:-To understand analysis of complex issues, formulation of well- reserved arguments and reaching better conclusions. • CO6:-To communicate accounting policy choice with reference to relavant laws and accounting standards.
11	Course-4B	Costs and Management Accounting	• CO1:-To impart the knowledge of various costing methods and management technique. • CO2:-To apply cost and management accountancy methods for both manufacturing and service individually. • CO3:-To prepare cost sheet, quotation and tenders to organization for different works. • CO4:-To understand various techniques of cost-volume profit to determine optional managerial decision. • CO5:-To compose and contract the financial statement of firms and interrupt the results.

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			• CO6:-To have knowledge of various special decision using relevant management techniques.
12	Course-4C	Income tax	• CO1:-The student will able to aquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
			• CO2:-To understand the provisional and compute income tax for various sources.
			• CO3:-Grasp amendments made from time to time finance act.
			• CO4:-To compute total income and define tax complicacies and structure.
			• CO5:-To get knowledge of filing IT returns of Individual at his own.
13	Course-4D	Business law	• CO1:-The students will be able to understand the legal environment of business and laws of business.
			• CO2:-To Highlight the security aspects in the present cyber crime scenario.
			• CO3:-To apply basic legal knowledge to business transaction.
			• CO4:-To understand the various provisions of company laws.
			• CO5:-To engage critical thinking to predict outcomes and recommended appropriate action on issues relating to business assosiation and legal issues.
			• CO6:-To have an idea of business laws with foreign trade.
14	Course-4E	Auditing	• CO1:-The students will be able to understanding the meaning and necessity of audit in modern era.
			• CO2:-To understand the role of auditor in avoiding corporate frauds.
			• CO3:-Identify the steps involved in performing audit process.
			• CO4:-To get knowledge of preparation of audit report.
			• CO5:-To get knowledge of auditing to perform audit to different business organization.
			• CO6:-To plan audit by considering concepts of

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			evidence, risks and material ability.
15	Course-4F	Goods and service taxes (General)/	• CO1:-The student will be able to understand the basic principles underlying the indirect taxes statues. • CO2:-To examine the method of tax credit input and output tax credit and cross utilization of input tax credit. • CO3:-To identify and analyze the procedural aspects under different applicable statutes related to G.S.T . • CO4:-To compute the assessable value of transaction related to GST for levy and determination of duty liability. • CO5:-To develop various GST returns and reports for business transactions in tally.
16	Course-4F	DBMS(CA)	• CO1:-Differential database systems from file systems by enumeration the features provided by database systems and describe each in both function and benefit. • CO2:-Design entity- relationship diagrams to represent simple data base applications. • CO3:-Draw various data models for Data base applications. • CO4:-Understand the basic principle of distributed database management systems.

PRINCIPAL
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