



ST. JOSEPH'S DEGREE & PG COLLEGE

(Autonomous), Affiliated to Osmania University

Re-accredited by NAAC (3rd Cycle) with B⁺⁺

King Koti Road, Hyderabad

B.COM (GENERAL OUTCOMES)

Course: PRINCIPLES OF ACCOUNTING

Course Objective:

1. To acquire conceptual knowledge of accounting process
2. To prepare final accounts of sole trader

Course Outcomes: Upon successful completion of this course, students will demonstrate the ability to	Cognitive Level
CO1: Acquire conceptual foundation on Accounting Concepts and Conventions with focus on Accounting cycle and GST.	BL2
CO 2: Apply the accounting rules for maintaining subsidiary books with GST.	BL3
CO 3: Identify the causes of differences between cash book & pass books and reconcile .Understand the Concept of Bills.	BL1
CO 4: Understand the methods of depreciation, distinguish between provisions and reserves and Identify accounting errors and rectify them.	BL2
CO 5: Apply accounting knowledge to prepare Final accounts of a Sole Trader.	BL3

Course: BUSINESS ORGANISATION & MANAGEMENT

Course Objective:

- To acquaint the students with the basics of Commerce and Business, concepts and functions.
- The course focuses on exposing students to the principles of Management and Functions such as Planning, Organizing and control.

Course Outcomes: Upon successful completion of this course, students will demonstrate the ability to	Cognitive Level
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CO1: Understand the basic concepts of trade, industry and commerce and functions of business.	BL2
CO 2: Describe and understand the concepts of various forms of business organizations.	BL2
CO 3: Examine the types of companies, procedural and legal aspects in the formation of Joint stock companies.	BL4
CO 4: Understand the concepts and importance of management, functions of management. Describe the nature and importance of planning, types of plan and the planning process.	BL2
CO 5: Appraise the need for organizing the role of principles of organization and the pros and cons of structures. Assess the need for control including the techniques and tools used.	BL4

Course: BUSINESS STATISTICS - I

Course Objective: To enable students, understand the basics of Statistics and the application of Statistical Tools and Techniques in Business Decision Making.

Course Outcomes: Upon successful completion of this course, students will demonstrate the ability to	Cognitive Level
CO1: Describe the Nature, Scope and Importance of Statistics.	BL2
CO2: Examine methods of collecting Primary Data, Classification and Presentation of Data	BL4
CO 3: Solve Problems on Measures of Central Tendency namely Arithmetic Mean, Harmonic Mean and Geometric Mean	BL3
CO 4: Execute Positional Averages namely Median, Quartiles, Deciles, Percentiles and Mode.	BL3
CO 5: Use methods of measuring Dispersion namely Range, Mean Deviation, Quartile Deviation, Standard Deviation and Coefficient of Variation and compare the consistency or variability between two series.	BL4

Course: FINANCIAL ACCOUNTING

Course Objective:

1. To Acquire Knowledge on Accounting for Special Transactions
2. To Acquire Knowledge on Branch and Departmental Accounting

Course Outcomes: Upon successful completion of this course, students will demonstrate the ability to	Cognitive Level
CO1: Prepare Financial Statements of Non-Trading concerns.	BL3

CO2: Understand the concepts of Consignment and the accounting treatment in the books of Consignor and Consignee.	BL2
CO 3: Describe the Accounting treatment of Joint Ventures under different circumstances and prepare departmental accounts.	BL2
CO 4: Acquire the knowledge of accounting system of Branch Accounts.	BL2
CO 5: Acquire basic knowledge on single entry system of accounting.	BL3

Course: BUSINESS ECONOMICS

Course Objective: <ul style="list-style-type: none"> 1. To acquire knowledge for application of economic principles and tools in business practices. 2. To familiarize the students about the markets and help understand price and output determination of firms in different market situations.

Course Outcomes: Upon successful completion of this course, students will demonstrate the ability to	Cognitive Level
CO1: To describe the nature, scope of business economics, Micro and macroeconomics and help understand the concepts of utility.	BL2
CO2: To analyze the concepts of demand and supply, concepts of elasticity and its types	BL4
CO 3: discuss the features of production function in the short and long run and the causes for increasing and diminishing returns to scale	BL2
CO 4: classify various cost concepts, analyze the cost and revenue behavior in the short run and long run.	BL2
CO 5: Evaluate different market structures and price determination under various markets.	BL5

Course: BUSINESS STATISTICS - II

Course Objective: To enable students, understand the application of Statistical Tools and Techniques in Business Decision Making

Course Outcomes: Upon successful completion of this course, students will demonstrate the ability to	Cognitive Level
CO 1: Explain the Concept of Skewness and Solve problems on Karl Pearsons and Bowleys Coefficient of Skewness.	BL3
CO 2: Examine the Methods of studying Correlation	BL4
CO 3: Distinguish between Correlation and Regression and study the relationship between dependent and independent variables using Regression Coefficients	BL4
CO 4: Describe the features and importance of Index Numbers and Solve problems on Methods of Construction of Index Numbers	BL3
CO 5: Discuss the importance of Time Series Analysis and Solve problems on Methods of Measurement of Trend	BL3

Course: ADVANCED ACCOUNTING

Course Objective:

- To develop the skills of Issue of Share and Debentures and preparation Company final accounts.
- To acquire knowledge on Accounts of Banking Company
- To acquire basic knowledge on accounting for partnership firms

Course Outcomes: Upon successful completion of this course, students will demonstrate the ability to	Cognitive Level
CO 1: Apply Knowledge acquired on preparation of partnership accounts covering admission, Retirement, death of the partners	BL2
CO 2: Describe the modes of dissolution and accounting treatment	BL2
CO 3: Acquire knowledge on the procedural aspects of issue of shares and Debentures, Redemption of Debentures Accounting treatment.	BL3
CO 4: Prepare company final accounts.	BL5
CO 5: Describe the various books and registers maintained by the banks and prepare Profit & Loss and Balance sheet as per schedule IV.	BL5

Course: BUSINESS LAW

Course Objective:

1. To enable students to acquire knowledge of basics of Contract Act, Sale of Goods Act and apply them in real life situations.

2. To familiarize students with adequate knowledge in Case Laws.

Course Outcomes: Upon successful completion of this course, students will demonstrate the ability to	Cognitive Level
CO 1: Understand the concepts of Agreement and Contract, Essentials of Valid Contract and Classification of Contracts.	BL2
CO 2: Identify Essentials of Consideration, Capacity to Contract and Free Consent.	BL3
CO 3: Develop understanding of the Circumstances when object of an Agreement is Unlawful and Agreements expressly declared to be Void.	BL3
CO 4: Build knowledge on various modes of Discharge of Contract and Remedies for Breach of Contract.	BL3
CO 5: Examine the provisions relating to Contract of Sale and Distinguish between Sale and Agreement to Sell and between Conditions and Warranties.	BL4

Course: COST ACCOUNTING

Course Objective:

1. To understand the need and importance of Cost Accounting
2. To learn the cost concept
3. To get an insight into the elements of cost

Course Outcomes: Upon successful completion of this course, students will demonstrate the ability to	Cognitive Level
CO 1: To Explain the Need and importance of cost accounting	BL3
CO 2: To Implement different methods of pricing for Issues of Materials	BL3
CO 3: To Identify the various methods of wage payment and allocation of overheads	BL3
CO 4: To Identify the importance of contract costing and process costing	BL3
CO 5: To understand the technique of Cost Accounting -standard costing and CVP Analysis.	BL3

Course: CORPORATE ACCOUNTING

Course Objectives: To impart the Knowledge of Accounting & its applicability to corporate undertakings

	Course Outcomes	Cognitive Level
CO 1:	Acquire knowledge on methods of valuation of goodwill.	Level 3
CO 2:	Acquire the skills required for the accounting treatment pertaining to valuation of shares and Bonus shares	Level 3
CO 3:	Acquire the Knowledge on the Accounting methods of Amalgamation.	Level 4
CO 4:	Write Journal Entries and prepare Balance sheet after Reconstruction	Level 4
CO 5:	To know preparation of Consolidated balance sheets as per Ind AS 103	Level 5

Course: AUDITING

Course Objectives:

1: To understand the meaning and elements of auditing and gain knowledge for execution of the audit.

2: To acquaint students with the audit process and procedures.

CO	Course Outcomes	Cognitive Level
1	Students can Identify various concepts of Auditing.	Understand -2
2	Students are well versed with the internal control system along with the concepts of internal check and internal audit.	Understand -2

3	Students can understand various vouching transactions.	Understand -2
4	Students will be able to use verification and valuation of assets and liabilities in business.	Apply - 3
5	Students can understand the provisions relating to appointment and removal of auditors.	Understand -2

Course: MANAGEMENT ACCOUNTING

Course Objectives:

To familiarize the student with the tools and skills of Decision making in management accounting

Course Outcomes

On Successful completion of the Course, Students will be able to:

CO	COURSE OUTCOME	COGNITIVE LEVEL
1	To describe the concept of management accounting and its significance in business	Understand - 2
2	To Interpret financial statements – comparative common size and trend analysis.	Apply-3
3	To Solve short-term, long-term ratios and activity ratios, profitability ratios.	Apply-3
4	To Compute cash flow statement as per AS 3.	Apply-3
5	To apply marginal costing in decision-making process	Apply-3

Course: PRINCIPLES OF GST

Course Objectives:

- To enable students to acquire knowledge on basic concepts of GST and to understand the process of GST registration.
- To make students familiar with the concept of supply, GST returns and input tax credit

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Understand the GST structure in India and different types of GST rates.	Understand -2
CO 2	Apply the mechanism of computing input tax credit	Apply - 3

Course: BANKING**Course Objectives:**

- To enable students to acquire knowledge in Indian Banking System
- To apply the Principles of Banking in real life situations.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Understand the Structure of Indian Financial System, Indian Banking System and the role of RBI	Understand -2
CO 2	Identify the relation between Banker and Customer and the importance of Modern Banking Facilities	Apply - 3

Course: INCOME TAX - I**Course Objectives:**

- To Provide Conceptual Knowledge of Income Tax
- To Create Awareness on Computation of Various Heads of Income of an Individual

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO1	Explain the basic concepts of tax and develop the skill of computing tax liability of individual in old and new tax regime	Understand -2
CO 2	Determines the provisions relating to residential status and its impact on Total Income	Understand-2
CO 3	Compute Gross Salary income with provisions relating to salary and allowances	Apply- 3
CO 4	Compute Income from salary with provisions relating to Perquisites and Profit-in -Lieu of salary	Apply - 3

CO 5	Examine the computation of income from house property under different situations	Apply - 4
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Course: ADVANCED CORPORATE ACCOUNTING I

Course Objectives:

- To provide knowledge on Liquidation of Companies
- To give students an understanding of the various methods of preparation of financial statements of **Electricity Companies**
- To have knowledge on lease Accounting.
- To study Methods of Accounting for Price Level Changes

Course Outcome:

CO	Course Outcomes	Cognitive Level
CO 1	Students appraise about the application of accounting knowledge in preparation of various statements on liquidation of companies	Analyze – 4
CO 2	Increase the knowledge about accounting for Electricity Companies	Analyze – 4
CO 3	Acquaint with the concepts and issues in lease accounting.	Analyze – 4
CO 4	Acquaint with the concept of accounting for price level changes	Analyze – 4
CO 5	Study the various Concepts of Human Resource Accounting and Social Responsibility Accounting	Understand -2

Course: PRINCIPLES OF MARKETING

Course Objective:

- To enable the student to develop the necessary insights about the concepts of marketing which will be the basis for future advanced study.
- To impart knowledge on the various aspects of marketing in order to have a competitive edge for the students.

CO	Course Outcomes	Cognitive Level
CO 1	To apply marketing concepts and philosophies to realistic marketing situations.	Apply – 3
CO2	To analyse the factors influencing the Micro and Macro marketing environment and appraise the various marketing strategies.	Analyze - 4
CO 3	To analyse the various concepts based on segmenting, targeting and positioning.	Analyze - 4
CO 4	To analyse the buying behaviour of individuals and organisation.	Analyze - 4
CO 5	To apply principles of marketing ethics and to gain insights on rural and service marketing..	Apply – 3

Course: COMPUTERIZED ACCOUNTING

Course Objective:

This course aims to make students understand and to acquire basic knowledge in the Computerized accounting systems and its applications in the area of business

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Compare the differences between manual accounting and Computerized accounting and develop skills to master the practical aspects of Computerized accounting	Apply – 3
CO2	To understand the different accounting features available in the software.	Analyze - 4
CO 3	To apply the various accounting vouchers to the respective cost centres	Analyze - 4
CO 4	To understand and apply the various inventory features to record inventory of the firm	Analyze - 4
CO 5	To understand and apply GST with the accounting software	Apply – 3

Course: FINANCIAL MANAGEMENT -I

Course Objective:

- It enables the student to understand and apply the various concepts of Financial Management, Time Value of Money.
- It also makes the students to be knowledgeable about the Capital Budgeting and Cost of Capital.

Course Outcomes:

CO	Course Outcome	Cognitive Level
CO 1	To Examine the meaning, scope, objectives of Financial Management	Understand - 2
CO 2	To Appraise the time value of money with the help of compounding and discounting techniques.	Apply-3
CO 3	To Discuss the need, importance and methods of capital budgeting	Apply-3
CO 4	To Explain the significance of modern techniques of capital budgeting and calculate NPV, IRR.	Apply-3
CO 5	To Describe the meaning of cost of capital and calculate specific cost of capital- equity, debt, preference and overall cost of capital.	Apply-3

Course: FINANCIAL MARKETS

Course Objective:

To implant conceptual knowledge of Financial Market and institutions.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	To understand nature, scope and structure of Financial Markets	Understand -2
CO2	Emphasis on the impact and dynamics of capital markets and SEBI	Apply – 3

CO 3	To examine the structures and operations of the Indian Financial System.	Apply – 3
CO 4	To apply the knowledge of forwards, futures, options, Swap	Apply – 3
CO 5	To examine the future prospects of mutual funds and Merchant Banking	Apply – 3

Course: FOREIGN TRADE

Course Objective:

- To enable the students to learn the nature, scope and structure of International Business.
- To understand the influence of various environmental factors on international business operations.
- To enable students to acquire knowledge on MNCs and their involvement in International Business.
- To enable students to acquire knowledge on International Economic Institutions.
- To enable students to acquire knowledge on emerging developments in foreign trade.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	To understand nature, scope and structure of International Business	Understand -2
CO2	Emphasis on the impact and dynamics of sociocultural, demographic, economic, technological, and political-legal factors in the foreign trade environment.	Apply – 3
CO 3	To examine the strategies and structures of international businesses, and assess the special roles of an international business's various functions.	Apply – 3
CO 4	To examine patterns of world trade, internationalization of the firm, and operating procedures of the multinational enterprise	Apply – 3
CO 5	To examine the emerging developments in foreign trade	Apply – 3

Course: EXCEL FOR ACCOUNTING

Course Objectives:

Students will be able to learn MS-Excel Features and how business activities can be performed effectively and efficiently using MS-Excel.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Understand the concepts and acquire the knowledge of using MS-Excel by converting raw data into meaningful information. Students will apply the skills on data visualization using MS-Excel.	Understand -2
CO 2	Students were able to apply the formulas using MS-Excel, and also to apply the knowledge on Financial functions using MS-Excel.	Apply - 3

Course: PRINCIPLES OF INSURANCE

Course Objectives:

- To enable students to acquire knowledge in Basics of Insurance.
- To apply the Principles of Insurance in real life situations.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Understand the Principles of Insurance and Role of IRDAI	Understand -2
CO 2	Identify the importance and Provisions of Life Insurance and Non-Life Insurance	Apply - 3

Course: RESEARCH METHODOLOGY AND REPORT WRITING

Course Objectives:

To Understand the concepts of Research. the tools used for analysing and reporting.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Apply Knowledge acquired, to identify the research problem, framing of hypothesis.	Understand -2
CO 2	Apply Knowledge in utilizing the various research tools and writing a report.	Understand -2

Course: INCOME TAX - II

Course Objectives:

- To Create Awareness in Computation of Various Heads of Income of an Individual
- To Develop the Skill in Students to Compute Total Income and Tax Liability of an Individual
- To Understand Administration of Income Tax

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Compute income from business and profession	Understand -2
CO 2	Define the concept of capital gains and compute taxable income from capital gains using CII and capital gains exemptions.	Apply - 3
CO 3	List out the incomes from other sources and compute the taxable income	Apply - 3
CO 4	Explain the role of income tax authorities, list the deductions from GTI under sec 80 and Compute total income using provisions of set off and carry forward	Apply - 3
CO 5	Describe the methods associated with Filing of returns, Assessment Procedures and understand the concept of appeals and Penalties.	Understand - 2

Course: ADVANCED CORPORATE ACCOUNTING II**Course Objectives:**

- To provide knowledge on Accounting for Life Insurance Companies
- To give students an understanding of the various methods of preparation of financial statements of General Insurance Companies
- To have knowledge on Indian Accounting standards.
- To study Accounting for Sustainability

Course Outcome:

CO	COURSE OUTCOMES	COGNITIVE LEVEL
CO 1	Students appraise about the application of accounting knowledge in preparation of financial statements Life Insurance Companies	Analyze – 4
CO 2	Students appraise about the application of accounting knowledge in preparation of financial statements General Insurance Companies	Analyze – 4
CO 3	Students appraise about application of the Accounting Standards.	Analyze – 4
CO 4	Students appraise about application of the Accounting Standards.	Analyze – 4
CO 5	Study the Importance of Accounting for Sustainability	Understand -2

Course: MARKETING MANAGEMENT**Course Objectives:**

- To familiarize the students with marketing functions and components of the marketing process.
- To provide an in-depth knowledge of marketing mix, marketing channels and recent trends in marketing.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	To understand the core marketing concepts and various functions of marketing.	Understand-2

CO2	To analyse the concepts of Product Mix, PLC and Product policies.	Analyze - 4
CO 3	To apply the concepts of pricing methods and pricing strategies in real time business.	Apply – 3
CO 4	To critically analyse the various tools of Promotion.	Analyze - 4
CO 5	To analyse the various marketing channels and the recent trends in marketing.	Analyze - 4

Course: CORPORATE GOVERNANCE

Course Objective:

- To understand the concepts of corporate governance.
- To synthesize and apply this knowledge in a cooperative working environment aligned with the overall company strategy.
- To define the purpose, function, and core concepts of corporate governance.
- To emphasize the importance of accountability in business
- To Foster the critical understanding of the concepts, issues and practices in the governance structure of modern corporations.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	To understand the concepts of corporate governance	Understand -2
CO2	To understand the structure and functioning of various committees related to corporate governance	Understand -2
CO 3	To illustrate best practices of corporate social responsibility	Analyze - 4
CO 4	To analyze the role of auditors and other stakeholders in the company	Apply – 3
CO 5	To describe the issues in corporate governance	Understand -2

Course: FINANCIAL MANAGEMENT -II

Course Objectives: To equip the Students with Knowledge in Financing Decisions, Leverages, Dividend, Working Capital Management and Budgetary control.

Course Outcomes:

CO	Course Outcome	Cognitive Level
CO 1	To Explain the concept of capital structure, financial structure, Capital Structure theories, importance and factors influencing the same and calculate EBIT and EPS	Understand - 2
CO2	To Define the concept of leverage and calculate operating leverage, financial and combined leverage.	Apply-3
CO 3	To Evaluate the value of the firm using various dividend theories and approaches.	Apply-3
CO 4	To Discuss the concept of working capital, factors affecting working capital and estimate the working capital	Apply-3
CO 5	To Appraise the need for budgetary control and prepare various budgets.	Apply-3

Course: FINANCIAL SERVICES

Course Objective:

The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.

Course Outcome:

CO	Course Outcomes	Cognitive Level
CO 1	To Understand the role and function of the financial system.	Understand -2
CO2	To Enrich their knowledge on key areas relating to management of financial products and services	Apply – 3

CO 3	To familiarize students about Venture Capital, Leasing.	Understand -2
CO 4	To make them understand the Credit Rating system.	Understand -2
CO 5	To enhance the students on Recent Trends in Financial services like Mutual Funds DE mat Services	Apply – 3

Course: PRINCIPLES OF BUSINESS ENVIRONMENT

Course Objectives:

- To provide knowledge of the environment in which businesses operate, the economic operational and financial framework
- To give students an understanding of the various constituents of the local and global business environments.
- To have a critical study of liberalization, privatization and globalization.
- To study the procedural aspects of various forms of Business Organizations in India
- To understand the factors influencing the international business environment.

Course Outcome:

CO	Course Outcomes	Cognitive Level
CO 1	To Identify and evaluate the complexities of the business environment and their impact on the business.	Understand -2
CO2	To Analyze the relationships between Government and business and understand the political, economic, legal and social policies of the country.	Analyze – 4
CO 3	To Analyze current economic conditions in developing emerging markets, and evaluate present and future opportunities.	Analyze – 4
CO 4	To understand the concepts of the international environment.	Understand -2
CO 5	To Gain knowledge about the operation of different institutions in an international business environment.	Understand -2