



Koneru Lakshmaiah Education Foundation

(Category -1, Deemed to be University estd. u/s. 3 of the UGC Act, 1956)

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Department of Commerce
Program: B.Com
Academic Year: 2018-2019

S.N O.	Course Code	Course Title	CO NO	Description of the Course Outcome
1	18UC1101	Basic English	CO1	Apply the practical knowledge of using action words in sentence construction.
			CO2	Apply and analyse the right kind of pronunciation with regards to speech sounds and able to get different types of pronunciations.
			CO3	Apply the concept of fundamental principle of counting to solve the problems on linear, circular permutations and also for the problems on selections. Apply the concept of probability, while doing the problems on Leap year & Non-Leap year problems, coins, dice, balls and cards.
			CO4	Analyze the given conditions and finding out all the possible arrangements in linear & circular order. Analyze the given numbers or letters to find out the hidden analogy and apply that analogy to find solutions. Finding the odd man out by observing the principle which makes the others similar.
2	18CM1101	Principles of Accounting	CO1	To understand business organization types, structure, functions and governance
			CO2	To understand the accounting reporting systems, control and compliance
			CO3	To impart knowledge in professional ethics in accounting and business
			CO4	To develop personal effectiveness and communication
3	18CM1102	Fundamentals of	CO1	To understand the context and purpose of financial

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HEAD OF THE DEPARTMENT
DEPARTMENT OF COMMERCE
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		Business Economics		reporting
			CO2	To understand the use of double-entry and accounting systems
			CO3	To impart knowledge in preparation of trial balance
			CO4	To understand control accounts and incomplete records
4	18TS1151	Technical Skill-1 (Business Information system)	CO1	Understand the basics such as business, profession, business ethics and social responsibilities.
			CO2	Have knowledge in pros and cons of forms of organizations and source of finance.
			CO3	Have applied knowledge about Management Vs. Administration and levels of management.
			CO4	Acquaint with various functions of management.
5	18CM1103	Business Mathematics & statistics	CO1	To understand the Nature, Source And Purpose Of Management Information
			CO2	To understand the data analysis, statistical and forecasting techniques
			CO3	To understand various cost accounting techniques
			CO4	To analyze various cost accounting methods.
6	18CM1104	Principles of Organization & Management	CO1	Understand the Culture and Civilization-General Characteristics of Indian Culture
			CO2	Understand the Fundamental Unity of Harappan and Vedic Culture – Jainism and Buddhism
			CO3	Understand the Islam and Sufism-Islamic Art and Architecture
			CO4	Understand the Social and Religious reformers in the 18 th and 19 th centuries-Press and growth of modern Indian literature
7	18UC0007	Indian heritage & culture	CO1	Apply the concepts of accurate English while writing and become equally at ease in using good vocabulary and language skills.
			CO2	Understand the importance of pronunciation and apply the same day to day conversation.

			CO3	Apply the concepts of Ratios, Percentages, Averages and Analysing the given information, a student is required to understand the given information and thereafter answer the given questions on the basis of comparative analysis of the data in the form of tabulation, bar graphs, pie charts, line graphs. Analyse the given data to find whether it is sufficient or not.
			CO4	Apply the basic functionality of Clocks and Calendars to find the solutions for the problems. Analyze the given symbols to understand the hidden meaning of the given expression and finding the solutions. Analyze the given conditions and finding out all the possible arrangements in linear & circular order.
8	18ACCAF3	Financial Accounting	CO1	Understand various cost accounting methods
			CO2	Preparation of various budgets and Understand various capital budgeting techniques
			CO3	Apply the concept of Standard costing techniques to analyze the variance
			CO4	Understand the concept of performance measurement to monitor the performance
9	18UC1202	English Proficiency	CO1	Knowledge of essential elements of legal system
			CO2	Knowledge of essential elements for formation of contract
			CO3	Understand corporate and legal personality
			CO4	Understand essentials of insolvency law
10	18CM1206	Financial Accounting	CO1	Understand the importance of Environmental education and conservation of natural resources.
			CO2	Understand the importance of ecosystems and biodiversity.
			CO3	Apply the environmental science knowledge on solid waste management, disaster management and EIA process.
11	18CM1207	Macro-Economic	CO1	Understand single entry system of accountancy.
			CO2	Acquaint with the accounting procedure of Royalties.

		analysis	CO3	Know about the procedure of Hire purchase and Instalment system.
			CO4	Capable of dealing with insolvency and fire claims.
12	18TS1252	Technical skill-2 (Accounting information system)	CO1	Know the basic of Financial Management and time value of money
			CO2	Understand the Long term investment decision making.
			CO3	Acquaint with capital structure, leverages and cost of capital.
			CO4	Apply the inventory, receivables and cash management and dividend decisions for various practical situations
13	18FL1203	Foreign Language	CO1	Know the basics of auditing and commencement of audit.
			CO2	Understand the qualifications of statutory auditor and audit planning.
			CO3	Acquire the knowledge in Internal check and vouching.
			CO4	Learn about verification and valuation of assets and liabilities
14	18CM1209	Business Law	CO1	Acquaint with provisions of set off and carry forward of losses.
			CO2	Analysis of deductions under Sec 80.
			CO3	Understand the taxable income of an individual.
			CO4	Know about taxable income of Firm and HUF.
15	18CM1210	Banking law and practice	CO1	Understand the basics of cost accounting and preparation of cost sheet.
			CO2	Acquaint with the purchase procedure of materials and control.
			CO3	Know about the labor cost methods and control.
			CO4	Capable of dealing with Job and contract costing.
16	18ACCAF1	Accountant in Business	CO1	Understand Issue and redemption of shares and debentures.
			CO2	Understand Issue and redemption of debentures.
			CO3	Gain knowledge about redemption of preference shares, bonus issue and profits prior to incorporation
			CO4	Acquaint with the preparation of final accounts of a company

17	18GN1202	Counselling – 2	CO1	Able to spot the common grammatical errors related to Sentence Structure, Preposition, Concord, Relative and Conditional Clauses, and Parallel Structures.
			CO2	Able to read, understand, and interpret a text intrinsically as well as extrinsically. The learner can browse a text quickly to come-up with a gist and personal interpretation.
			CO3	Apply the concepts of Time and Work; the students will be able to solve the questions related to Men-Time-Work, problems based on wages, pipes and cisterns.
			CO4	Apply Venn diagrams to the given statements to find out whether the given conclusions can be deduced from the given statements.
18	18UC2103	Professional Communication Skills	CO1	Gain knowledge in fundamentals of computerized accounting.
			CO2	Have knowledge in Tally.
			CO3	Understanding accounting vouchers.
			CO4	Gain knowledge about Accounts with Inventory
19	18CM2110	Advanced accounting	CO1	Know the basics of Banking Regulation Act, Role of Commercial Banks and RBI.
			CO2	Understand the Present banking system in India.
			CO3	Understand the Bank and customer relationship and borrowing and lending of money.
			CO4	Have knowledge about Negotiable Instruments Act.
20	18CM2111	Fundamentals of Cost Accounting	CO1	To understand the role of communication in organizations
			CO2	Able to use effective data displays and correct writing techniques, style, tone and format
			CO3	Able to write short and informal reports
			CO4	Learn to write formal reports by collecting the data
21	18UC0009	Ecology & Environment	CO1	Understand the importance of Environmental education and conservation of natural resources.
			CO2	Understand the importance of ecosystems and biodiversity.
			CO3	Apply the environmental science knowledge on solid waste

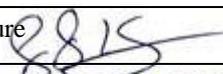
				management, disaster management and EIA process.
			CO4	Apply the environmental science knowledge on solid waste management, disaster management and EIA process.
22	18CM2113	Management Accounting	CO1	To create awareness about the importance of French in the commercial operations
			CO2	To acquire the correct pronunciation of French terminology
			CO3	To use standard phrases in French in commercial operations.
23	18CM2114	Fundamentals of Income Tax	CO1	Understand the basics of GST
			CO2	Have knowledge on levy and collection of GST
			CO3	Gain knowledge on value of taxable supply.
			CO4	Acquaint with assessments under GST law.
24	18CM2115	Principles of auditing	CO1	Understand the Business strategy decisions
			CO2	Understand the business policy and strategic management
			CO3	Know strategic analysis SWOT analysis and planning
			CO4	Understand the strategic implementation.
25	18ACCAF2	Management Accounting	CO1	Understand the accounting standards and its application.
			CO2	Have knowledge in International Accounting standards.
			CO3	Know about the corporate financial reporting.
			CO4	Learn the developments in financial reporting.
26	18ACCAF4	Corporate & Business law	CO1	Know the basic of tax planning, avoidance, evasion and management.
			CO2	Understand Planning of Direct taxes.
			CO3	Acquaint with management of Direct taxes.
			CO4	Understand deduction of tax at source – advance payment of tax.
27	18UC2204	Aptitude Builder -1	CO1	Know the entrepreneurial Development Perspective.
			CO2	Understand Entrepreneurial Venture.
			CO3	Acquaint with Entrepreneurship Development.
			CO4	Understand Entrepreneurship development in different sectors.
28	18CM2215	Corporate Accounting	CO1	Know the regulatory framework of derivatives.
			CO2	Understand forward contracts

			CO3	Acquaint with future markets and contract and pricing.
			CO4	Understand financial options and swap market.
29	18CM2216	Advanced Cost Accounting	CO1	Know the strategic financial management.
			CO2	Understand the valuation of securities.
			CO3	Acquaint with future mergers and acquisitions.
			CO4	Understand designing corporate restructuring programme (CRP).
30	18CM2217	Corporate & Allied Laws	CO1	Gain knowledge about global trade
			CO2	Understand the import trade procedures
			CO3	Acquaint with export trade procedures
			CO4	Understand the export licensing policy and globalization
31	18ACCAF7	Financial Reporting	CO1	Knowledge of conceptual and regulatory framework for financial reporting
			CO2	. Knowledge of accounting for transactions in financial statements
			CO3	Understand and analyze the financial statements business entities
			CO4	Understand the preparation of financial statements
32	18ACCAF9	Financial Management	CO1	Know the basic of Financial Management function and environment
			CO2	Understand the working capital management and investment appraisal.
			CO3	Acquaint with business finance, source of finance and finance for small & medium entities
			CO4	Understand the business valuation and risk management
33	18PT2101	Practice School / SIP (end of 2 nd year)	CO1	Impart practical training
			CO2	To allow the student in practical work
			CO3	To understand the real job nature
			CO4	To acquaint with the work culture
34	18CM3121	Business strategy	CO1	Understand the Business strategy decisions
			CO2	Understand the business policy and strategic management
			CO3	Know strategic analysis SWOT analysis and planning
			CO4	Understand the strategic implementation.

35	18CM3122	Advanced Corporate Accounting	CO1	Understand the accounting procedure of amalgamation and absorption.
			CO2	Have knowledge in holding companies.
			CO3	Know about liquidation of a company.
			CO4	Learn the final accounts of banking and insurance companies.
36	18CM3123	Accounting and Reporting Standards	CO1	Understand the accounting standards and its application.
			CO2	Have knowledge in International Accounting standards.
			CO3	Know about the corporate financial reporting.
			CO4	Learn the developments in financial reporting.
37	18CM3124	Goods and Services Tax	CO1	Understand the basics of GST
			CO2	Have knowledge on levy and collection of GST
			CO3	Gain knowledge on value of taxable supply.
			CO4	Acquaint with assessments under GST law.
38	18ACCAF8	Audit And Assurance Standards	CO1	Learn about the audit framework and regulations
			CO2	Understand the planning and risk assessment, audit planning
			CO3	Know about internal control system
			CO4	Understand the process of audit finalization and preparation of audit report
39	18CM3152	Corporate Tax Planning & Management	CO1	Know the basic of tax planning, avoidance, evasion and management.
			CO2	Understand Planning of Direct taxes.
			CO3	Acquaint with management of Direct taxes.
			CO4	Understand deduction of tax at source – advance payment of tax.
40	18CM3163	Security Analysis & Portfolio Management	CO1	To understand basics of process of investment, recent developments in stock market
			CO2	To understand security analysis
			CO3	To understand the portfolio analysis, measurement of portfolio risk and return.
			CO4	To understand the portfolio selection and portfolio

				revision.
41	18ACCAP1	Strategic Business Leader	CO1	Understand the leadership qualities, governance, strategy and risk
			CO2	Know about the technology and data analytics, finance in planning and decision making
			CO3	Learn the innovation, performance-excellence and change management
			CO4	Have knowledge about professional skills
42	18ACCAP2	Strategic Business Reporting	CO1	Gain knowledge about fundamental, ethical and professional principles
			CO2	To know the financial reporting framework
			CO3	To acquaint with reporting the financial performance of entities
			CO4	To learn the fair value measurement and reporting issues
43	18ACCAP4	Advanced Financial Management	CO1	To understand the role of senior financial adviser in MNC's
			CO2	To know about advanced investment appraisal and financing decisions
			CO3	To learn about the process of acquisitions and mergers
			CO4	To acquaint with the corporate reconstruction and re-organisation
44	18ACCAP7	Advanced Audit and Assurance	CO1	to know the international regulatory frameworks
			CO2	To understand the concept of practice management
			CO3	To learn about audit related services
			CO4	To gain knowledge about the reporting system, current issues and developments
45	18PT3201	Industrial Training	CO1	Impart practical training
			CO2	To allow the student in practical work
			CO3	To understand the real job nature
			CO4	To acquaint with the work culture


Academic Professor I/C


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