



## Koneru Lakshmaiah Education Foundation

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

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Campus: Green Fields, Vaddeswaram - 522 302, Guntur District, Andhra Pradesh, INDIA.

Phone No. +91 8645 - 350 200; www.klef.ac.in; www.klef.edu.in; www.kluniversity.in

Admin Off: 29-36-38, Museum Road, Governorpet, Vijayawada - 520 002. Ph: +91 - 866 - 3500122, 2576129

Department of Commerce

Program: B.Com

Academic Year: 2019-2020

S.NO.	Course Code	Course Title	CO NO	Description of the Course Outcome
1	19UC1101	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	19CM1101	Principles of Accounting	CO1	To understand fundamental of accounting concepts and principles,
			CO2	To understand the preparation of subsidiary books and BRS
			CO3	To impart knowledge in preparation of final accounts
			CO4	To develop the conceptual understanding of depreciation, provisions and reserves.
3	19CM1102	Fundamentals of Business	CO1	Understand the basics in micro and macroeconomics.
			CO2	Acquire knowledge in consumer behavior and law of demand.

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 HEAD OF THE DEPARTMENT  
 DEPARTMENT OF COMMERCE  
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 Guntur Dist., A.P., INDIA.

		Economics	CO3	Have applied knowledge in law of proportions and elasticity of demand.
			CO4	Acquaint with theories of market and price determination.
4	19TS1151	Technical Skill-1 (Business Information system)	CO1	To understand basics of computers both software and hardware.
			CO2	To understand the Management Information Systems using application like Access and Excel.
			CO3	To understand the MS work MS power point slide layout and animation
			CO4	To understand the MS Excell, data entry working with reports.
5	19CM1103	Business Mathematics & statistics	CO1	Acquaint with Definition and cope of statistics and basic statistics
			CO2	Understand correlation and regression analysis.
			CO3	Understand financial mathematics
			CO4	Know about Matrix Algebra.
6	19CM1104	Principles of Organization & Management	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.
7	18ACCAF3	Financial Accounting	CO1	Understand the context and purpose of financial reporting
			CO2	Apply the double entry system in book keeping
			CO3	Apply the preparation of consolidated financial statements
			CO4	Identify the interpretation of financial statements
8	19UC0007	Indian heritage & culture	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 <sup>th</sup> and 19 <sup>th</sup> centuries-Press and growth of modern Indian literature
9	19UC1202	English Proficiency	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,
			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
10	19CM1206	Financial Accounting	CO1	Understand the fundamentals of accounting for bills of exchange.
			CO2	Know about consignment and joint venture accounts.
			CO3	have knowledge in accounting of non-trading concerns.
			CO4	Acquaint with accounting knowledge in partnership accounting.
11	19CM1207	Macro-Economic analysis	CO1	Understand the various concepts relating to Macro Economics
			CO2	Have knowledge in measurement of aggregate economic variables.
			CO3	Have knowledge in theory of Money, Consumption function and saving function.
			CO4	Acquaint with various phases of balance of payments and exchange rate system.
12	19TS1252	Technical skill-2 (Accounting information system)	CO1	Gain knowledge in fundamentals of computerized accounting.
			CO2	Have knowledge in Tally.
			CO3	Understanding accounting vouchers.
			CO4	Gain knowledge about Accounts with Inventory
13	19CM1210	Banking law and practice	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.

14	18ACCAF1	Accountant in Business	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
15	18ACCAF2	Management Accounting	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
16	18ACCAF7	Financial Reporting	CO1	Knowledge of conceptual and regulatory framework for financial reporting
			CO2	. Knowledge of accounting for transactions in financial statements
			CO3	analyze the financial statements business entities
			CO4	Understand the preparation of financial statements
17	18PT1101	Practice School / SIP (end of 2 <sup>nd</sup> 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
18	19CM2110	Advanced accounting	CO1	Understand single entry system of accountancy.
			CO2	Acquaint with the accounting procedure of Royalties.
			CO3	Know about the procedure of Hire purchase and Installment system.
			CO4	Capable of dealing with insolvency and fire claims.
19	19CM2111	Fundamentals of Cost Accounting	CO1	Understand the basics of cost accounting and accounting for materials.
			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.
20	19CM2112	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.
21	19CM2113	Performance Management – I	CO1	Identify cost and management accounting techniques
			CO2	apply a decision to increase production and sales levels, considering incremental costs, incremental revenues
			CO3	Make use of the short-term decision-making techniques.
			CO4	Apply the risk and uncertainty in decision- making process
22	19CM2114	Corporate Financial Management	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
23	19CM2115	Introduction to 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.
24	19CM2116	Introduction to Income tax	CO1	Gain knowledge in fundamentals of computerized accounting.
			CO2	Have knowledge in Tally.
			CO3	Understanding accounting vouchers.
			CO4	Gain knowledge about Accounts with Inventory
25	18ACCAF4	Corporate & Business Law	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
26	18ACCAF8	Audit & 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
27	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
28	20UC1102	Design Thinking and innovation-I	CO1	Understand the basics of design thinking and its implications in product or service development
			CO2	Understand and Analyse the requirements of a typical problem
			CO3	Plan the necessary activities towards solving the problem through ideation and prototyping
			CO4	evaluate the solution and refine them based on the customer feedback
29	19UC2203	Professional Communication Skills	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
30	19CM2213	Management Accounting	CO1	Understand the need of Management Accounting & Financial statement Analysis
			CO2	have knowledge about the funds flow statement
			CO3	know about the need of preparing cash flow statement
			CO4	learn the basics of Ratio Analysis
31	19CM2219	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.
32	19CM2220	Advanced Cost 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
33	19CM2221	Performance Management-II	CO1	identify the budgetary system and control
			CO2	apply a standards and find out variances of various elements of cost
			CO3	Make use the sales mix and quantitative, planning and operational variances.
			CO4	apply the performance management, measurement and control
34	19CM2222	Assessment of Direct taxes	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.
35	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
36	20UC1203	Design Thinking and Innovation - II	CO1	Understand the problem statement, requirements and formulating approaches to solve real world problems.
			CO2	Implementing Design Thinking Framework.
			CO3	Develop innovative thinking ability through design thinking and also develop metrics for successful implementation of Design Thinking.
			CO4	Understand the copyright, IPR, Trademark, Patent and license agreement policies for protecting own R&D innovations and enhancing brand image.
37	19PT2101	Practice School / SIP (end of 2 <sup>nd</sup> 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
38	19FL1203	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
39	19CM3124	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.
40	19CM3125	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.
41	19CM3126	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.
42	19CM3127	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.
43	19CM3134	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.
44	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
45	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
46	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
47	19PT3201	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

H. S. /

Academic Professor I/C

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