



## 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: 2021-2022

S.NO.	Course Code	Course Title	CO NO	Description of the Course Outcome
1	20UC1101	Integrated Professional 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	21CM1101	(Accountant in Business) Business Technology	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	21CM1102	Principles of Accounting	CO1	To understand the context and purpose of financial 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	21CM1103	Principles of 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.

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			CO3	Have applied knowledge about Management Vs. Administration and levels of management.
			CO4	Acquaint with various functions of management.
5	21CM1104	Fundamentals of Cost Accounting	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	21UC0007	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
7	20UC1202	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, 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	21CM1207	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
9	21CM1208	Introduction to Income Tax	CO1	Know the basics of Income tax.
			CO2	Understand the treatment of Income from Salary.
			CO3	Have knowledge o compute Income from House Property

  
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			CO4	Gain knowledge to compute Income from Business, capital gains and other sources
10	21CM1209	Business Mathematics & Statistics	CO1	To Understand the fundamentals of functions
			CO2	To understand the graphical representation of functions and limits
			CO3	To have knowledge about derivatives and their applications
			CO4	To understand the elements of matrix algebra
11	21CM1210	Corporate and 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
12	21UC0009	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.
13	21CM2118	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.
14	21CM2220	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
15	21CM2115	Introduction to Auditing	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
16	21CM2116	Assessment of Direct Taxes	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.
17	21CM2117	Management Accounting	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.
18	21CM2119	Introduction to Corporate Accounting	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
19	21UC2103	Essential skills for Employability	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.

  
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			CO4	Apply Venn diagrams to the given statements to find out whether the given conclusions can be deduced from the given statements.
20	21CM2219	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.
21	21CM2221	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
22	21CM2222	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.
23	21CM2223	Corporate Report Writing	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
24	21FL1203	Foreign Language(German)	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.
25	21CM3124	Goods and Service 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.
26	21CM3125	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.

27	21CM3126	Accounting & 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.
28	21CM3127	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.
29	21CM3128	Advanced Cost & Management Accounting	CO1	Understand basics of strategic cost management
			CO2	Understand the strategic decision making
			CO3	Understand the fixing of transfer pricing and target costing
			CO4	Understand the basics of Activity based costing management.
30	21CM3129	Corporate Restructure	CO1	Understand the basics of mergers and acquisitions.
			CO2	Have knowledge in legal frame work of mergers & acquisitions.
			CO3	Know about corporate takeovers.
			CO4	Learn the corporate restructuring and valuations in mergers.
31	21CM3130	Entrepreneurship Development	CO1	Know the entrepreneurial Development Perspective.
			CO2	Understand Entrepreneurial Venture.
			CO3	Acquaint with Entrepreneurship Development.
			CO4	Understand Entrepreneurship development in different sectors.
32	21CM3131	Financial Derivatives	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.
33	21CM3132	Strategic Financial Management	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).
34	21CM3133	Export and Import Documentation	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 globalisation
35	21CM3134	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.

H. S. S.

Academic Professor I/C

  
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