



## 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.

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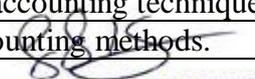
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Department of Commerce

Program: B.Com

Academic Year: 2022-2023

S.NO	Course Code	Course Title	CO NO	Description of the Course Outcome
1	22UC1101	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	22CM1101	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	22CM1102	Fundamentals of Cost 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	22CM1103	Principles of Management	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.
5	22CM1104	Basics of Excel	CO1	understand the Nature, To 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.

  
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6	22CM1105	Principles of Accounting (B.Com(H))	CO1	To understand the preparation of simple consolidated financial statements
			CO2	To understand elimination of intra-group trading balances
			CO3	To understand associates and describe principle of equity accounting
			CO4	To analyze and interpretation of financial statements
7	22CM1106	Financial Accounting (ACCA)	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
8	22CM1107	International Financial Accounting & Reporting - I (CPA)	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	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.
10	22CM1211	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
			CO4	Gain knowledge to compute Income from Business, capital gains and other sources
11	22CM1207	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
12	22CM1212	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
13	22CM1213	Advanced Excel	CO1	Understand basics of Advance excel
			CO2	To apply technical skills in business domain
			CO3	To analyse descriptive and Inferential statistics
			CO4	To evaluate financial data and interpret results
14	22CM1214	Advanced Cost Accounting (B.com(H))	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
15	22ACCAF 7	Financial Reporting (ACCA)	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
16	22CM1215	International Financial Accounting & Reporting - II (CPA)	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.
17	22UC0010	Universal Human values and professional Ethics	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.
18	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.
			CO4	Apply Venn diagrams to the given statements to find out whether the given conclusions can be deducted from the

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				given statements.
19	22CM2121	Introduction to 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.
20	22CM2122	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.
21	22CM2124	Business Valuation B.Com(H) & CPA	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.
22	22ACCAF 9	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
23	22CM2125	Cost and Management Accounting (B.Com(H))	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
24	22CM2126	Management Accounting (ACCA)	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.
25	22CM2127	International finance (CPA)	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	22UC0009	Ecology &	CO1	Understand the importance of Environmental

		Environment		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 risk and uncertainty in decision- making process
27	22CM2231	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.
28	22CM2232	Corporate Financial Reporting	CO 1	Know the regulatory framework of derivatives.
			CO 2	Understand forward contracts
			CO 3	Acquaint with future markets and contract and pricing.
			CO 4	Understand financial options and swap market.
29	22CM2233	Introduction to Business Analytics	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
30	22CM2234	Project Management B.Com(H) & CPA	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.
31	22CM2235	Performance Management (ACCA)	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).
32	22CM2236	Assessment of Direct Taxes B.Com(H)	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.
33	22CM22237	Taxation (ACCA)	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.

  
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34	22FL1203	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.
35	22CM3141	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.
36	22CM3142	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.
37	22 M3143	Financial Analytics	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
38	22CM3144	Security Analysis & Portfolio Management	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.
39	22CM3145	Principles of Auditing (B.com(H))	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).
40	22ACCAF8	Audit and Assurance (ACCA)	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
41	22CM3146	International Auditing (CPA)	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
42	22ACCAP1	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

43	22ACCAP 2	Strategic Business Reporting (ACCA)	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
44	22ACCAP 4	Advanced Financial Management (ACCA)	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-organization
45	22ACCAP 7	Advanced Audit & Assurance (ACCA)	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

H. S. S.

Academic Professor I/C

  
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