



S.A.S. GOVERNMENT DEGREE COLLEGE
NARAYANAPURAM, WEST GODAVARI DISTRICT-534411
(AFFILIATED TO ADIKAVI NANNAYA UNIVERSITY, RAJAMAHENDRAVARAM)
Phone: **08818 252189**, E-mail: narayanapuram.jkc@gmail.com



DEPARTMENT OF COMMERCE

B.COM

COs, PSOs and POs Mapping

2020-21

VISSION

- To train the students to meet the challenges of contemporary business environment.

MISSION

- To build the conceptual foundation in areas of commerce
 - To enhance management skills and analytical thinking for a successful career.
 - To develop students for professional career in accounting, finance and higher education
 - To build life skills through value based education and service oriented programs Learning through Doing.
 - Providing for holistic and value based development of students which ultimately enhances their employability.
 - Developing social consciousness among students.
 - To carve a niche for ourselves in the specialized field of commerce and management
-

On successful completion of Graduate Program, Graduating Students/Graduates will be able to:

PO1	Domain Expertise: Able to demonstrate a thorough understanding and grasp more academic subjects that are part of an undergraduate program of study.
PO2	Effective Communication Skills: Effectively convey thoughts and ideas. Enhance the ability to present noteworthy information in a clear and concise manner to various groups.
PO3	Critical Thinking: Evaluating and analyzing arguments, assertions, and opinions using empirical data. The ability to identify relevant assumptions or implications and construct logical arguments. Critically analyze practices, policies, and theories by utilizing a scientific approach to knowledge acquisition.
PO4	Critical Problem Identification & Solving: The ability to apply one's competences to solve unfamiliar challenges based on what has been learned. Apply one's learning to real-life scenarios.
PO5	Teamwork/Coordination: Being able to facilitate a group's cooperative effort and act together as a group or team to achieve a common goal. Work effectively as an individual as well as a member of the team.
PO6	IT literacy skills: The ability to utilize ICT in various learning situations. Using ICT tools to access, retrieve, and modify authenticated data using data analysis
PO7	Life-long learning and Research related skills: Ability to habituate self-learning and self-motivation. Acclimate to the ever-increasing demands of the workplace and life. Skill in planning, conducting, and reporting the outcomes of an experiment or investigation. Ability to define a problem, test the problem, pose appropriate questions, and synthesize and articulate the problem
PO8	Environmental Longevity: Get environmental awareness and follow eco-friendly practices to create a clean environment.
PO9	Moral and Ethical Consciousness: Ability to live moral and ethical ideals and to use ethical practices in all aspects of one's job. Capable of demonstrating the ability to recognize ethical issues relevant to one's work, abstain from unethical behavior, show respect for environmental and sustainability issues, and act impartially and truthfully in all aspects of one's work.
PO10	Effective Project Management: Determine the project's goals, objectives, and components, as well as the appropriate completion date. Plan and organize in such a way as to meet the target on time. Be capable of recognizing opportunities and developing contingency plans.

PROGRAMME SPECIFIC OUTCOMES(PSOs)

With the goal of enabling students to gain a comprehensive understanding of the knowledge of various aspects of Commerce and Computer Applications as a field of study, both theoretically and practically, the Department of Commerce of PSC & KVSC Government College, offers two three-year undergraduate programs B. Com (General) & B. Com (Computer Applications) that span six semesters. The following competences and skills will be acquired by students upon successfully completing the Programs.

PSO1	Understand the concepts and techniques of commerce and its application in business environment.
PSO2	Conceive the idea on entrepreneurship and develop the skills for setting up and management of business organizations.
PSO3	Develop the skills and abilities to become competent and competitive in the business world.
PSO4	Develop the competency to take wise decisions at personal and professional level.
PSO5	Appraise the impact of other disciplines on the working of business.
PSO6	To make the students capable of managing the office activities with the help of information technology.

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COURSE OUTCOMES (COs)

Semester-I

Course Code: C1

Course Name: FUNDAMENTALS OF COMMERCE

At the end of the course, the student will be able to:		PSOs	POs
CO1	Identify the role of commerce in Economic Development and Societal Development.	1	1
CO2	Equip with the knowledge of imports and exports and Balance of Payments.	1	1
CO3	Develop the skill of accounting and accounting principles.	1	1
CO4	They acquire knowledge on micro and macro economics and factors determining demand and supply.	1	1
CO5	An idea of Indian Tax system and various taxes levied on in India.	1	1
CO6	They will acquire skills on web design and digital marketing.	1	1

Semester-I

Course Code: C2

Course Name: BUSINESS ORGANIZATION

After completing this course, a student will have:		PSOs	POs
CO1	Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.	1	1
CO2	The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems.	1	1,2,
CO3	The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.	1	1,3,4

cos	po1	po2	po3	po4	po5	po6
co1	2			3		
co2						3
Co3	2					

Semester-II

CourseCode:C3

CourseName: FINANCIALACCOUNTING

At the end of the course, the student will be able to:		PSOs	POs
CO1	to identify transactions and events that need to be recorded in the books of accounts.	1	1
CO2	Equip with the knowledge of accounting process and preparation of final accounts of sole trader.	1	1
CO3	Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.	1	1,3
CO4	Know the difference between Joint Ventures and Consignment.	1	1
CO5	Critically examine the balance sheet of a sole trader for different accounting periods.	4	1,3,4
CO6	Design new accounting formulas & principles for business organizations.	1,4	1,3,4

cos	po1	po2	po3	po4	po5	po6
co1	2	3	2	3	1	1
co2	3					3
Co3	2	3				
Co4		3			1	
Co5	3		2			
Co6				2		

Semester-II

CourseCode:C4

CourseName: BUSINESSMANAGEMENT

At theend ofthecourse,thestudent willable to:		PSOs	POs
CO1	UnderstandtheconceptofBusinessManagementalongwiththe basiclawsand norms.	1	1
CO2	Abletounderstandtheterminologiesassociatedwiththefieldof BusinessManagementandcontrolalongwiththeirrelevance.	1	1,3
CO3	toidentifytheappropriatemethodand techniquesofBusiness Managementforsolvingdifferentproblems.	1,3	1,3,4
CO4	TheyapplybasicBusinessManagementprinciplestosolvebusiness and industryrelatedproblemsandtounderstandtheconceptof Planning, Organizing, Direction, Motivation and Control etc.	1,3,5	1,3,4

cos	po1	po2	po3	po4	po5	po6
co1	3	3	2	3		
co2		3		3		
Co3	2		1		1	
Co4			2	2		

Semester-III

CourseCode:3A

CourseName:AdvancedAccounting(Gen&CA)

Attheend ofthecourse,thestudent willbeableto:		PSOs	POs
CO1	UnderstandtheconceptofNon-profitorganizationsandits accountingprocess	1	1
CO2	Comprehendthe conceptofsingle-entrysystemandpreparationof statement ofaffairs	1	1
CO3	Familiarizewiththelegalformalitiesatthetimeofdissolutionof thefirm	1	1
CO4	Preparefinancialstatementsforpartnershipfirmondissolutionof thefirm.	1,3	1,3
CO5	Employcriticalthinkingskillstounderstandthedifference between thedissolutionofthefirmand dissolutionofpartnership	3	1,3,4

cos	po1	po2	po3	po4	po5	po6
co1	2	3	1	3		
co2						3
Co3	2		1	3		
Co4		3				
Co5	3			2		

Semester-III

CourseCode:3B

CourseName:BusinessStatistics(Gen&CA)

Attheend ofthecourse,thestudent willbeableto:		PSOs	POs
CO1	UnderstandtheimportanceofStatistics inreallife	1	1
CO2	Formulatecomplete,concise,andcorrectmathematicalproofs.	1,3	1,2
CO3	Frameproblemsusingmultiplemathematicalandstatisticaltools, measuringrelationships byusingstandardtechniques.	1,3,4	3,4,6
CO4	Buildandassessdata-basedmodels.	1,3,4	3,4,6
CO5	Learnandapplythe statisticaltoolsindaylife.	1,3,4	1,3,4
CO6	Createquantitativemodelstosolverealworldproblems in appropriate contexts.	1,3,5	3,4,6

cos	po1	po2	po3	po4	po5	po6
co1	2	3		3		
co2			3			3
Co3	2			2		
Co4		3	2			
Co5	3					
Co6		1	2	1		

Semester-III

CourseCode:3C

CourseName:Marketing

Atthe end ofthecourse,thestudent willbeableto:		PSOs	POs
CO1	Developanideaabout marketingandmarketingenvironment.	1	1
CO2	Understandtheconsumerbehaviorand marketsegmentation process.	1	1
CO3	Comprehendtheproductlifecycleandproductlinedecisions.	1,3	3,4
CO4	Knowtheprocessofpackagingandlabellingtoattract the customers.	1,4	1,4
CO5	Formulateneewmarketingstrategiesforaspecificnewproduct.	3,4	3,4
CO6	Developnewproductlineandsalespromotiontechniquesfora givenproduct.	3,4	3,4
CO7	Designanddevelopnewadvertisements togivenproducts.	3,4	3,4

cos	po1	po2	po3	po4	po5	po6
co1	2		2	3		
co2		2				3
Co3	2			1		
Co4		3				
Co5	3			1		
Co6		2	3			1
Co7					3	

Semester-IV

CourseCode:4A

CourseName:CorporateAccounting(Gen &CA)

At the end of the course, the student will be able to:		PSOs	POs
CO1	Understand the Accounting treatment of Share Capital and aware of process of book building.	1	1
CO2	Demonstrate the procedure for issue of bonus shares and buyback of shares.	3,4	3,4
CO3	Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.	1,3,4	2,3
CO4	Participate in the preparation of consolidated accounts for a corporate group.	3,4	5
CO5	Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.	1,4	1,3,4
CO6	Communicate accounting policy choices with reference to relevant laws and accounting standards.	1,3,4	1,2

cos	po1	po2	po3	po4	po5	po6
co1	3	1	2			
co2				3		3
Co3	2		2			
Co4		2				
Co5	3			2		
Co6			3		2	

Semester-IV

CourseCode:4B

CourseName: Cost & Management Accounting

At the end of the course, the student will be able to:		PSOs	POs
CO1	Understand various costing methods and management techniques.	1	1
CO2	Apply Cost and Management accounting methods for both manufacturing and service industry.	3,4	3,4
CO3	Prepare cost sheet, quotations, and tender to organization for different works.	1	1
CO4	Analyze cost-volume-profit technique to determine optimal managerial decisions.	3,4	3
CO5	Compare and contrast the financial statements of firms and interpret the results.	3,4	3
CO6	Prepare analysis of various special decisions, using relevant management techniques.	3,4	3,4,5

cos	po1	po2	po3	po4	po5	po6
co1		2		3		
co2					3	
Co3	2		2			1
Co4		3		3		
Co5	3		1			1
Co6				3	2	

Semester-IV

CourseCode:4C

CourseName: IncomeTax(Gen &CA)

Attheend ofthecourse,thestudent willbeableto:		PSOs	POs
CO1	Acquirethecompleteknowledgeofthetaxevasion,taxavoidance and taxplanning.	1	1
CO2	Understandtheprovisionsandcomputeincometaxforvarious sources.	1	1
CO3	Graspamendments madefromtimetotimeinFinanceAct.	1	1
CO4	Computetotalincomeanddefinetaxcomplicacies andstructure.	1,6	1,6
CO5	PrepareandFileIT returnsofindividualathisown.	1,6	1,6

cos	po1	po2	po3	po4	po5	po6
co1	3	3	2			3
co2					2	
Co3			2	2		
Co4		3				
Co5	1	2	2		3	

Semester-IV

CourseCode:4D

CourseName:BusinessLaws

Attheend ofthecourse,thestudent willbeableto:		PSOs	POs
CO1	Understandthelegalenvironment ofbusinessand lawsofbusiness.	1	1
CO2	Highlighttheseecurityaspectsinthepresentcyber-crimescenario	1,4	1,3,6
CO3	Applybasiclegalknowledgetobusinesstransactions.	1,4	1,3,4
CO4	UnderstandthevariousprovisionsofCompanyLaw.	1	1
CO5	Engagecriticalthinkingtopredictoutcomesandrecommend appropriateactiononissuesrelatingtobusinessassociationsand legal issues.	3,4	3,4
CO6	Integrateconceptofbusinesslawwithforeigntrade.	5	4

cos	po1	po2	po3	po4	po5	po6
co1	2	3	1	3		
co2						3
Co3		3	1			
Co4	2	2			3	
Co5				3	2	
Co6		2	2			

Semester-IV

CourseCode:4E

CourseName:Auditing(Gen)

Attheend ofthecourse,thestudent willbeableto:		PSOs	POs
CO1	Understandingthemeaningandnecessityofauditinmodernera	1	1
CO2	Comprehendtheroleofauditor inavoiding thecorporatefrauds	1,4	1,3,4
CO3	Identifythesteps involvedinperformingauditprocess	1,4	3,4
CO4	Determinetheappropriateauditreportforagivenauditsituation	1,4	3,4
CO5	Applyauditingpracticestodifferenttypesofbusinessentities	5	3,5,
CO6	Plananauditbyconsideringconceptsofevidence,risk,and materiality	3,4	3,4

cos	po1	po2	po3	po4	po5	po6
co1	3	3	3	2		
co2					2	2
Co3	2		3	2		
Co4		3				1
Co5			2			
Co6	1			3		

Semester-IV

CourseCode:4F

CourseName: GoodsandServiceTax

Attheend ofthecourse,thestudent willbeableto:		PSOs	POs
CO1	Understandthe basicprinciplesunderlyingtheIndirectTaxation Statutes.	1	1
CO2	Examinethemethodoftaxcredit.InputandOutputTaxcreditand CrossUtilizationofInputTaxCredit.	1,4	1,3,4
CO3	Identifyand analyzetheproceduralaspectsunderdifferent applicablestatutesrelatedtoGST.	1,4	1,3,4
CO4	Computetheassessablevalueoftransactionsrelatedtogoodsand services forlevyanddeterminationofdutyliability.	4,6	1,6
CO5	DevelopvariousGST Returnsandreportsforbusinesstransactions inTally.	4,6	1,6

cos	po1	po2	po3	po4	po5	po6
co1	3		3	3		
co2					2	
Co3	2	3		2		1
Co4		3	2			
Co5	2			1		3

Semester-V

Course Code:16-A

CourseName:AdvancedCorporateAccounting

Aftercompletingthecourse,thestudentshallbeableto:		PSOs	POs
CO1	UnderstandCorporateAccounting environment	1	1
CO2	RecordTransactionsrelatedto PurchaseofBusiness,Amalgamation andReconstruction	1	1
CO3	AnalyzethesituationsofPurchaseofBusinessandLiquidation	4	3,4
CO4	Createformulasandcalculationsrelatingto Amalgamation, Internal ReconstructionandHoldingcompanyaccounts	1	3,4
CO5	AcquireskillsofAccountingProcedureofAdvanced Corporate AccountingEnvironment	1	1

cos	po1	po2	po3	po4	po5	po6
co1	3	3				3
co2			2		2	
Co3	1	3		2		2
Co4		3				
Co5			2			1

Semester-V

Course Code:17-A

CourseName:SoftwareSolutionstoAccounting

Aftercompletingthecourse,thestudentshallbeableto:		PSOs	POs
CO1	Understandthetechnicalenvironmentofaccountingsoftwares.	1,6	1,6
CO2	Highlightthe majoraccountingsoftwaresinIndia.	1	1
CO3	Applybasicsofaccountingsoftwares intobusiness firmsfor accountingtransactions.	1,4,6	1,4,6
CO4	UnderstandthevariousversionsofTallyandotherssoftwares.	1,6	1,6
CO5	IntegratetheconceptofdifferentAccountingsoftwaresfor accountingpurpose	1,5,6	1,6
CO6	Designnewapproachesforuseofaccounting software environment.	5,6	3,4,6

cos	po1	po2	po3	po4	po5	po6
co1	1	2	2		1	
co2					2	
Co3	3		3	2		
Co4						2
Co5		2	3	2		
Co6			3			1

Semester-V

CourseCode: 20-B

CourseName:LifeInsurancewithPractice

Aftercompletingthecourse,thestudentshallbeableto:		PSOs	POs
CO1	UnderstandtheFeaturesofLifeInsurance,schemesandpolicies and insurancecompaniesinIndia	1	1
CO2	AnalyzevariousschemesandpoliciesrelatedtoLifeInsurance sector	1,4	3
CO3	Choosesuitableinsurancepolicyforgivensituationand respective persons	1,4	4
CO4	AcquireInsuranceAgencyskillsandotheradministrativeskills	1,4	1
CO5	Acquireskillofsettlement ofclaimsundiversariouscircumstances	1,5	1,4

cos	po1	po2	po3	po4	po5	po6
co1		2		2		
co2	3				2	
Co3		2		3		
Co4			3			
Co5	1	3		3	2	2

Semester-V

CourseCode: 21-B

CourseName:GeneralInsurancewith practice

Aftercompletingthecourse,thestudentshallbeableto:		PSOs	POs
CO1	Understandthe FeaturesofGeneralInsurance andInsurance CompaniesinIndia	1	1
CO2	AnalyzevariousschemesandpoliciesrelatedtoGeneralInsurance sector	1,4	4
CO3	ChoosesuitableinsurancepolicyunderHealth,Fire,Motor, and MarineInsurances	1,4	3,4
CO4	AcquireGeneralInsuranceAgencyskillsandadministrative skills	1,4	1
CO5	Applyskillfor settlementofclaimsendervariouscircumstances	4,5	3,4

cos	po1	po2	po3	po4	po5	po6
co1	3		3	3		
co2					2	
Co3		1		2	1	
Co4	2	3				
Co5			2		2	

Semester-V

Course Code:18-C

CourseName: IncomeTaxProcedure&Practice

Aftersuccessfullycompletingthecourse,thestudentshallbeableto:		PSOs	POs
CO1	Understandthebasicconceptsincomputationoftaxliabilityunder allheads ofincomeoftheindividuals.	1	1
CO2	Analyzetheclubbingprovisions, aggregateincomeafterset-offand carryforwardoflossesundertheIncomeTax Act.	1,4	3,4
CO3	Computetaxableincomeandtaxliabilityofindividualsandfirms.	1,6	1,6
CO4	Acquiretheabilitytofileonline returnsof income.	1,6	1,6
CO5	AcquireskillsofTDS/TCSandonlinefiling ofTaxreturns.	1,6	1,6

cos	po1	po2	po3	po4	po5	Po6
co1	2		2	3		1
co2	2				2	
Co3		2	3	3	3	
Co4	1			3		
Co5			3	3		1

Semester-V

Course Code:19-C

CourseName:GSTProcedure&Practice

Aftercompletingthecourse,thestudentshallbeableto:		PSOs	POs
CO1	UnderstandtheconceptofLiabilityand Payment ofGST	1	1
CO2	CreateanewcompanyinTally withGSTcomponentsand establish environment forGST Voucherentry.	1,4,6	1,6
CO3	Comprehendtheutilizationofinput taxcredit,andthereverse chargemechanisminGST	1,4,6	1,6
CO4	AcquireSkillsofpreparationofGSTReturnsinaccordancewith GSTLawandTally	1,6	1,6
CO5	AcquireskillofonlinepaymentofGST throughGSTPortal.	1,6	1,6

cos	po1	po2	po3	po4	po5	po6
co1	2	2	3			3
co2					2	
Co3		2	2	2		3
Co4	3				1	
Co5		1	3			