



PSC & KVSC Government College

(Affiliated to Rayalaseema University, Kurnool)

Bommalasatram, Nandyal, Nandyal District

Andhra Pradesh - 518502

DEPARTMENT OF COMMERCE

Programme Outcomes (POs)

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

PO 1	Domain Expertise: Able to demonstrate a thorough understanding and grasp more academic subjects that are part of an undergraduate program of study.
PO 2	Effective Communication Skills: Effectively convey thoughts and ideas. Enhance the ability to present noteworthy information in a clear and concise manner to various groups.
PO 3	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 analyse practices, policies, and theories by utilizing a scientific approach to knowledge acquisition.
PO 4	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.
PO 5	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.
PO 6	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
PO 7	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
PO 8	Environmental Longevity: Get environmental awareness and follow eco-friendly practices to create a clean environment.
PO 9	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.
PO 10	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 targets 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 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.

PSO 1	Understand the concepts and techniques of commerce and its application in business environment.
PSO 2	Conceive the ideas on entrepreneurship and develop the skills for setting up and management of business organizations.
PSO 3	Develop the skills and abilities to become competent and competitive in the business world.
PSO 4	Develop the competency to take wise decisions at personal and professional level.
PSO 5	Appraise the impact of other disciplines on the working of business.
PSO 6	To make the students capable of managing the office activities with the help of information technology.

PSO – PO MAPPING

		POS									
PSOs		1	2	3	4	5	6	7	8	9	10
	1	*		*					*		
	2		*	*	*						*
	3		*						*		
	4			*	*			*			
	5			*	*				*	*	
	6			*		*	*				

COURSE OUTCOMES (COs)

Semester-I

Course Code: C1

Course Name: FUNDAMENTALS OF COMMERCE

At the end of the course, the student will able to:		PSOs	POs
CO 1	Identify the role commerce in Economic Development and Societal Development.	1	1
CO 2	Equip with the knowledge of imports and exports and Balance of Payments.	1	1
CO 3	Develop the skill of accounting and accounting principles.	1	1
CO 4	They acquire knowledge on micro and micro economics and factors determine demand and supply.	1	1
CO 5	An idea of Indian Tax system and various taxes levied on in India.	1	1
CO 6	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
CO 1	Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.	1	1
CO 2	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,
CO 3	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

Semester-II

Course Code: C3

Course Name: FINANCIAL ACCOUNTING

At the end of the course, the student will able to:		PSOs	POs
CO 1	to identify transactions and events that need to be recorded in the books of accounts.	1	1
CO 2	Equip with the knowledge of accounting process and preparation of final accounts of sole trader.	1	1
CO 3	Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.	1	1, 3
CO 4	Know the difference between Joint Ventures and Consignment.	1	1
CO 5	Critically examine the balance sheets of a sole trader for different accounting periods.	4	1, 3, 4
CO 6	Design new accounting formulas & principles for business organizations.	1, 4	1, 3, 4

Semester-II

Course Code: C4

Course Name: BUSINESS MANAGEMENT

At the end of the course, the student will able to:		PSOs	POs
CO 1	Understand the concept of Business Management along with the basic laws and norms.	1	1
CO 2	Able to understand the terminologies associated with the field of Business Management and control along with their relevance.	1	1, 3
CO 3	to identify the appropriate method and techniques of Business Management for solving different problems.	1, 3	1, 3, 4
CO 4	They apply basic Business Management principles to solve business and industry related problems and to understand the concept of Planning, Organizing, Direction, Motivation and Control etc.	1, 3, 5	1, 3, 4

Semester-III

Course Code: 3A

Course Name: Advanced Accounting (Gen & CA)

At the end of the course, the student will be able to:		PSOs	POs
CO 1	Understand the concept of Non-profit organizations and its accounting process	1	1
CO 2	Comprehend the concept of single-entry system and preparation of statement of affairs	1	1
CO 3	Familiarize with the legal formalities at the time of dissolution of the firm	1	1
CO 4	Prepare financial statements for partnership firm on dissolution of the firm.	1, 3	1, 3
CO 5	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership	3	1, 3, 4

Semester-III

Course Code: 3B

Course Name: Business Statistics (Gen & CA)

At the end of the course, the student will be able to:		PSOs	POs
CO 1	Understand the importance of Statistics in real life	1	1
CO 2	Formulate complete, concise, and correct mathematical proofs.	1, 3	1, 2
CO 3	Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.	1, 3, 4	3, 4, 6
CO 4	Build and assess data-based models.	1, 3, 4	3, 4, 6
CO 5	Learn and apply the statistical tools in day life.	1, 3, 4	1, 3, 4
CO 6	Create quantitative models to solve real world problems in appropriate contexts.	1, 3, 5	3, 4, 6

Semester-III

Course Code: 3C

Course Name: Marketing

At the end of the course, the student will be able to:		PSOs	POs
CO 1	Develop an idea about marketing and marketing environment.	1	1
CO 2	Understand the consumer behavior and market segmentation process.	1	1
CO 3	Comprehend the product life cycle and product line decisions.	1, 3	3, 4
CO 4	Know the process of packaging and labelling to attract the customers.	1, 4	1, 4
CO 5	Formulate new marketing strategies for a specific new product.	3, 4	3, 4
CO 6	Develop new product line and sales promotion techniques for a given product.	3, 4	3, 4
CO 7	Design and develop new advertisements to given products.	3, 4	3, 4

Semester-IV

Course Code: 4A

Course Name: Corporate Accounting (Gen & CA)

At the end of the course, the student will be able to:		PSOs	POs
CO 1	Understand the Accounting treatment of Share Capital and aware of process of book building.	1	1
CO 2	Demonstrate the procedure for issue of bonus shares and buyback of shares.	3, 4	3, 4
CO 3	Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.	1, 3, 4	2, 3
CO 4	Participate in the preparation of consolidated accounts for a corporate group.	3, 4	5
CO 5	Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.	1, 4	1, 3, 4
CO 6	Communicate accounting policy choices with reference to relevant laws and accounting standards.	1, 3, 4	1, 2

Semester-IV

Course Code: 4B

Course Name: Cost & Management Accounting

At the end of the course, the student will able to:		PSOs	POs
CO 1	Understand various costing methods and management techniques.	1	1
CO 2	Apply Cost and Management accounting methods for both manufacturing and service industry.	3, 4	3, 4
CO 3	Prepare cost sheet, quotations, and tenders to organization for different works.	1	1
CO 4	Analyze cost-volume-profit techniques to determine optimal managerial decisions.	3, 4	3
CO 5	Compare and contrast the financial statements of firms and interpret the results.	3, 4	3
CO 6	Prepare analysis of various special decisions, using relevant management techniques.	3, 4	3, 4, 5

Semester-IV

Course Code: 4C

Course Name: Income Tax (Gen & CA)

At the end of the course, the student will be able to:		PSOs	POs
CO 1	Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.	1	1
CO 2	Understand the provisions and compute income tax for various sources.	1	1
CO 3	Grasp amendments made from time to time in Finance Act.	1	1
CO 4	Compute total income and define tax complicacies and structure.	1, 6	1, 6
CO 5	Prepare and File IT returns of individual at his own.	1, 6	1, 6

Semester-IV

Course Code: 4D

Course Name: Business Laws

At the end of the course, the student will be able to:		PSOs	POs
CO 1	Understand the legal environment of business and laws of business.	1	1
CO 2	Highlight the security aspects in the present cyber-crime scenario	1, 4	1, 3, 6
CO 3	Apply basic legal knowledge to business transactions.	1, 4	1, 3, 4
CO 4	Understand the various provisions of Company Law.	1	1
CO 5	Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.	3, 4	3, 4
CO 6	Integrate concept of business law with foreign trade.	5	4

Semester-IV

Course Code: 4E

Course Name: Auditing (Gen)

At the end of the course, the student will be able to:		PSOs	POs
CO 1	Understanding the meaning and necessity of audit in modern era	1	1
CO 2	Comprehend the role of auditor in avoiding the corporate frauds	1, 4	1, 3, 4
CO 3	Identify the steps involved in performing audit process	1, 4	3, 4
CO 4	Determine the appropriate audit report for a given audit situation	1, 4	3, 4
CO 5	Apply auditing practices to different types of business entities	5	3, 5,
CO 6	Plan an audit by considering concepts of evidence, risk, and materiality	3, 4	3, 4

Semester-IV

Course Code: 4F

Course Name: Goods and Service Tax

At the end of the course, the student will be able to:		PSOs	POs
CO 1	Understand the basic principles underlying the Indirect Taxation Statutes.	1	1
CO 2	Examine the method of tax credit. Input and Output Tax credit and Cross Utilization of Input Tax Credit.	1, 4	1, 3, 4
CO 3	Identify and analyze the procedural aspects under different applicable statutes related to GST.	1, 4	1, 3, 4
CO 4	Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.	4, 6	1, 6
CO 5	Develop various GST Returns and reports for business transactions in Tally.	4, 6	1, 6

Semester-V

Course Code: 16-A

Course Name: Advanced Corporate Accounting

After completing the course, the student shall be able to:		PSOs	POs
CO 1	Understand Corporate Accounting environment	1	1
CO 2	Record Transactions related to Purchase of Business, Amalgamation and Reconstruction	1	1
CO 3	Analyze the situations of Purchase of Business and Liquidation	4	3, 4
CO 4	Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts	1	3, 4
CO 5	Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment	1	1

Semester-V

Course Code: 17-A

Course Name: Software Solutions to Accounting

After completing the course, the student shall be able to:		PSOs	POs
CO 1	Understand the technical environment of accounting softwares.	1, 6	1, 6
CO 2	Highlight the major accounting softwares in India.	1	1
CO 3	Apply basics of accounting softwares into business firms for accounting transactions.	1, 4, 6	1, 4, 6
CO 4	Understand the various versions of Tally and other softwares.	1, 6	1, 6
CO 5	Integrate the concept of different Accounting softwares for accounting purpose	1, 5, 6	1, 6
CO 6	Design new approaches for use of accounting software environment.	5, 6	3, 4, 6

Semester-V

Course Code: 20-B

Course Name: Life Insurance with Practice

After completing the course, the student shall be able to:		PSOs	POs
CO 1	Understand the Features of Life Insurance, schemes and policies and insurance companies in India	1	1
CO 2	Analyze various schemes and policies related to Life Insurance sector	1, 4	3
CO 3	Choose suitable insurance policy for given situation and respective persons	1, 4	4
CO 4	Acquire Insurance Agency skills and other administrative skills	1, 4	1
CO 5	Acquire skill of settlement of claims under various circumstances	1, 5	1,4

Semester-V

Course Code: 21-B

Course Name: General Insurance with practice

After completing the course, the student shall be able to:		PSOs	POs
CO 1	Understand the Features of General Insurance and Insurance Companies in India	1	1
CO 2	Analyze various schemes and policies related to General Insurance sector	1, 4	4
CO 3	Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances	1, 4	3, 4
CO 4	Acquire General Insurance Agency skills and administrative skills	1,4	1
CO 5	Apply skill for settlement of claims under various circumstances	4, 5	3, 4

Semester-V

Course Code: 18-C

Course Name: Income Tax Procedure & Practice

After successfully completing the course, the student shall be able to:		PSOs	POs
CO 1	Understand the basic concepts in computation of tax liability under all heads of income of the individuals.	1	1
CO 2	Analyze the clubbing provisions, aggregate income after set-off and carry forward of losses under the Income Tax Act.	1, 4	3, 4
CO 3	Compute taxable income and tax liability of individuals and firms.	1, 6	1, 6
CO 4	Acquire the ability to file online returns of income.	1, 6	1, 6
CO 5	Acquire skills of TDS/TCS and online filing of Tax returns.	1, 6	1, 6

Semester-V

Course Code: 19-C

Course Name: GST Procedure &Practice

After completing the course, the student shall be able to:		PSOs	POs
CO 1	Understand the concept of Liability and Payment of GST	1	1
CO 2	Create a new company in Tally with GST components and establish environment for GST Voucher entry.	1, 4, 6	1, 6
CO 3	Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST	1, 4, 6	1, 6
CO 4	Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally	1, 6	1, 6
CO 5	Acquire skill of online payment of GST through GST Portal.	1, 6	1, 6