

**VISVODAYA GOVT. DEGREE COLLEGE, VENKATAGIRI  
SPSR. NELLORE DISTRICT**

**DEPARTMENT OF COMMERCE**

**SEMESTER – I: FUNDAMENTAL ACCOUNTING**

- CO1:** To understand the student need for accounting and the conceptual knowledge of accounting classification of accounts and its rules.
- CO2:** To gain the knowledge of types of subsidiary books different types of cash books.
- CO3:** To understand the student what is trail balance and how to rectification of errors.
- CO4:** Student understands the need for bank reconciliation statement.
- CO5:** To develop the skills of recording financial transactions.

**SEMESTER – II : FUNDAMENTAL ACCOUNTING**

- CO1:** To understand the students meaning of depreciation and methods of depreciation.
- CO2:** To understand the student meaning of provision vs reserve, how to prepare bad debits account, and provision for discount on debtors & creditors accounting and repairs and renewals reserve account.
- CO3:** To understand and acquiring of the students meaning of bill, parties in the bill and importance of bills of exchange.
- CO4:** To understand the student importance of consignment and features.
- CO5:** To understand and acquiring of the students joint venture, features and differences between joint venture and consignment.

**SEMESTER – III: CORPORATE ACCOUNTING**

- CO1:** The student should gain the basic knowledge about accounting for share capital.
- CO2:** To understand the student issue and redemption of debentures and accounting treatment for convertible and non-convertible debentures.
- CO3:** To understand the students need for good will and methods of good will.
- CO4:** To understand and acquiring of the students need for valuation of shares and methods of valuation.
- CO5:** To enable the students to prepare final accounts of companies.

### **SEMESTER – III: ACCOUNTING FOR SERVICE ORGANIZATIONS**

- CO1:** To understand the students types of service organizations – sec(8) and other provisions of companies Act, 2013.
- CO2:** To understand the students accounts of electricity supply companies and double accounting system.
- CO3:** To gain the knowledge of the students Bank accounts and Banking regulation Act, 1969.
- CO4:** To understand the students life insurance companies act 1956 and prepare final accounts of life insurance companies.
- CO5:** To understand the students insurance concepts and claims for loss of stock.

### **SEMESTER – V: BUSINESS LEADERSHIP**

- CO1:** Learn the developing traits, skills and styles & describe qualities of good leader.
- CO2:** Familiar with the decision making and leadership.
- CO3:** Analyze the profiles of a few inspirational leaders in business.

### **SEMESTER – IV : FOUNDATION COURSE - ENTREPRENEURSHIP**

- CO1:** Student to gain the basic knowledge about Entrepreneurship.
- CO2:** To design a sources of new ideas and techniques for generating ideas.
- CO3:** To acquire the knowledge about project report and analysis of financial market.
- CO4:** The student should familiar to NABARD, SIDBI, NIC are the central level instructions.
- CO5:** To design a small business government policy for SSIs Tax incentives and concessions.

### **SEMESTER – V : COST ACCOUNTING**

- CO1:** To understand the student role of the financial accounting, cost accounting and Management accounting.
- CO2:** To understand the student various concepts of accounting systems.
- CO3:** To understand and acquiring of the student Reconciliation of costing and Financial Banking accounting systems.
- CO4:** To understand and acquiring of the student benefits and limitations of cost volume and profit analysis.
- CO5:** To understand the student costing techniques and preparation of various types of budgets.

## **SEMESTER–I : BUSINESS ORGANIZATION**

- CO1:** To understand the basic concepts and functions of Business Organization.
- CO2:** To develop a set of personal business career options and apply business ethics and social responsibility.
- CO3:** To develop a partnership business.
- CO4:** To study and understand joint stock company and various kinds of company in India.
- CO5:** To develop preparation of important documents for incorporation of company.

## **SEMESTER–IV : BUSINESS LAWS**

- CO1:** To make the students learn the basics of business laws and apply them in real life
- CO2:** To understand valid offer, acceptance.
- CO3:** To understand majority age Act 1875 and guardian and wards Act 1896.
- CO4:** To understand the students about sale of goods Act 1930.
- CO5:** To understand cyber law and safety mechanisms.

## **SEMESTER–II : BUSINESS ENVIRONMENTS**

- CO1:** To understand the environmental factors affecting business and economic and monetary policies influence on business decision making.
- CO2:** To understand economic growth in India and understand balanced regional development.
- CO3:** To understand the five year planning in India developing India through the five years planning.
- CO4:** To understand economic policy in India and union budget.
- CO5:** To understand social political and legal environment in business.

## **SEMESTER–II : BUSINESS STATISTICS**

- CO1:** To impart knowledge on the application of statistical tools and techniques in business decisions.
- CO2:** To make and use of M.S.Excel in interpretation of statistical data.
- CO3:** To understand range, Q.D, M.D, S.D usage M.S.Excel interpretation of statistical data.
- CO4:** To understand and use of corrections on computers.
- CO5:** To understand and use of computers of Index numbers.

## **SEMESTER – V: GOODS & SERVICE TAX**

**CO1:** To understand of GST and need for Tax reforms.

**CO2:** To understand models of GST.

**CO3:** To understand various Taxes and duties and use of computers.

**CO4:** To understand inter-state goods and services Tax and use of computers.

**CO5:** To understand time of supply of goods or services and use of computers.

## **SEMESTER – V: ADVANCED ACCOUNTING**

**CO1:** To understand various self balance system departments.

**CO2:** to understand single entry system.

**CO3:** To understand royalty accessories in minimum business and use of computers.

**CO4:** To understand partnership accounts and use of computers.

**CO5:** To understand liquidation accounts and use of computers.