



DANTULURI NARAYANA RAJU COLLEGE

(Autonomous)

BHIMAVARAM, W.G.DIST, ANDHRA PRADESH, INDIA, PIN- 534202.

(Accredited at 'B⁺⁺' level by NAAC)

(Affiliated to Adikavi Nannaya University, Rajamahendravaram)

COMMERCE

B.COM(CA)

SEMESTER - I

COURSE: FUNDAMENTALS OF ACCOUNTING

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic principles and concepts of accounting, including the accounting equation and double-entry system.	L2
CO 2	Understand the procedures for preparing financial statements, including income statements, balance sheets, and cash flow statements.	L2
CO 3	Apply accounting techniques to record business transactions and prepare financial documents like ledgers and trial balances.	L3
CO 4	Apply methods for adjusting entries and closing accounts to ensure accurate financial reporting.	L3
CO 5	Analyze the accuracy and integrity of financial records through reconciliation and verification processes.	L4

COURSE: BUSINESS ORGANIZATION AND MANAGEMENT

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the various forms of business organizations and their characteristics, along with key management principles and functions.	L2
CO 2	Understand the role of management in planning, organizing, leading, and controlling organizational resources.	L2
CO 3	Apply management theories and organizational structures to solve business problems and improve efficiency.)	L3
CO 4	Apply leadership and motivational strategies to enhance team performance and productivity.	L3
CO 5	Analyze organizational behavior and management practices to enhance productivity and organizational effectiveness.	L4



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COURSE: INFORMATION TECHNOLOGY

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental concepts of information technology, including hardware, software, and networking.	L2
CO 2	Understand the principles of web design and development, including HTML, CSS, and JavaScript.	L2
CO 3	Apply web design principles and tools to create interactive and user-friendly websites.	L3
CO 4	Apply IT solutions to improve business processes and enhance productivity.	L3
CO 5	Analyze the effectiveness of IT solutions and web designs in meeting business objectives and user needs.	L4



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SEMESTER – II

COURSE: FINANCIAL ACCOUNTING

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental principles and concepts of financial accounting, including the accounting equation, and the double-entry system.	L2
CO 2	Understand the procedures for preparing financial statements, such as income statements, balance sheets, and cash flow statements.	L2
CO 3	Apply accounting techniques to record and classify business transactions in journals and ledgers.	L3
CO 4	Apply financial accounting standards and regulations to prepare accurate and reliable financial reports.	L3
CO 5	Analyze financial statements to assess the financial health and performance of an organization, identifying key trends and financial ratios.	L4

COURSE: BUSINESS ECONOMICS

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic concepts of microeconomics and macroeconomics, including supply and demand, market structures, and economic indicators.	L2
CO 2	Understand the role of government in the economy, including fiscal and monetary policy.	L2
CO 3	Apply economic theories to real-world business scenarios to make informed business decisions.	L3
CO 4	Apply econometric methods to analyze economic data and forecast future trends.	L3
CO 5	Analyze the impact of economic policies and external economic factors on business operations and performance.	L4



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COURSE: E-COMMERCE AND WEB DESIGNING

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic concepts of e-commerce, including online business models, digital marketing strategies, and e-commerce infrastructure	L2
CO 2	Understand the principles of web design, including HTML, CSS, and JavaScript	L2
CO 3	Apply web design techniques to create functional, user-friendly e-commerce websites.	L3
CO 4	Apply e-commerce strategies to attract customers, drive sales, and enhance user experience.	L3
CO 5	Analyze the effectiveness of e-commerce strategies and website designs in achieving business objectives and improving user experience.	L4

SEMESTER – III

COURSE: CORPORATE ACCOUNTING (II SEM)

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the advanced concepts and principles of corporate accounting, including share capital, debentures, and dividend distribution.	L2
CO 2	Understand the procedures for preparing consolidated financial statements and accounting for mergers and acquisitions.	L2
CO 3	Apply corporate accounting techniques to manage complex financial transactions and prepare financial statements in compliance with regulatory standards.	L3
CO 4	Apply COt accounting methods to analyze and control COts within corporate entities.	L3
CO 5	Analyze the financial performance of corporations through the examination of financial statements and key financial ratios.	L4



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COURSE: BUSINESS STATISTICS – 2A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic concepts and principles of descriptive statistics, including measures of central tendency and dispersion.	L2
CO 2	Understand the principles of probability theory and statistical distributions such as binomial, Poisson, and normal distributions.	L2
CO 3	Apply statistical methods to analyze business data and interpret results using tools like regression analysis and hypothesis testing.	L3
CO 4	Apply probability concepts to make informed business decisions under uncertainty.	L3
CO 5	Analyze real-world business problems and formulate statistical solutions to support decision-making processes.	L4

COURSE: OFFICE AUTONOMATION TOOLS

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic features and functions of commonly used office automation tools such as word processors, spreadsheets, and presentation software.	L2
CO 2	Identify and demonstrate proficiency in using essential tools and commands within office software applications for creating, formatting, and editing documents, spreadsheets, and presentations.	L2
CO 3	Analyze and evaluate the suitability of different office automation tools for specific tasks and projects, considering factors such as efficiency, compatibility, and collaboration features.	L3
CO 4	Develop advanced skills in using office automation tools to perform complex tasks such as data analysis, mail merge, and multimedia integration.	L4
CO 5	Synthesize information from various sources to create professional-quality documents, reports, and presentations using advanced formatting, graphics, and multimedia elements.	L4



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SEMESTER – IV

COURSE: BUSINESS ANALYTICS - 2B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the key concepts and tools of business analytics, including data collection, data processing, and data visualization.	L2
CO 2	Understand the use of statistical and quantitative analysis techniques in business decision-making.	L2
CO 3	Apply business analytics methods to interpret data and generate actionable insights for business problems.	L3
CO 4	Apply predictive analytics techniques, such as regression analysis and forecasting, to anticipate business trends.	L3
CO 5	Analyze complex business scenarios using advanced analytics tools to support strategic decision-making.	L4

COURSE: BUSINESS LAW - 2B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic principles of business law, including contract law, agency law, and the legal environment of business.	L2
CO 2	Understand the legal aspects of business entities, including partnerships, corporations, and limited liability companies.	L2
CO 3	Apply legal concepts to analyze business contracts and resolve legal disputes in a business context.	L3
CO 4	Apply knowledge of business laws and regulations to ensure legal compliance in business operations and transactions.	L3
CO 5	Analyze the impact of legal issues and court decisions on business practices and strategies.	L4



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COURSE: PROGRAMMING IN C - 4A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental concepts of programming in C, including syntax, data types, and control structures.	L2
CO 2	Understand the principles of structured programming, including functions, arrays, pointers, and structures.	L2
CO 3	Apply C programming skills to develop simple to moderately complex programs for solving business problems.	L3
CO 4	Apply debugging and testing techniques to ensure program correctness and reliability.	L3
CO 5	Analyze program performance and optimize code for efficiency and readability.	L4

COURSE: PARTNERSHIP ACCOUNTING (ADD ON COURSE) - 2B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental principles and procedures of partnership accounting, including formation, profit sharing, and revaluation of assets and liabilities.	L2
CO 2	Understand the methods for accounting for admission, retirement, and death of partners.	L2
CO 3	Apply partnership accounting techniques to prepare financial statements for partnerships	L3
CO 4	Apply methods to resolve issues related to dissolution of partnerships, including asset realization and settlement of liabilities.	L3
CO 5	Analyze financial data to evaluate the financial performance and position of a partnership firm.	L4



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SEMESTER – V

COURSE: COT ACCOUNTING - 3A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic concepts and objectives of COt accounting, including COt classification, COt behavior, and COt allocation.	L2
CO 2	Understand the methods of COting, such as job COting, process COting, and activity-based COting.	L2
CO 3	Apply COt accounting techniques to determine the COt of products and services accurately.	L3
CO 4	Apply budgeting and variance analysis techniques to control COts and improve operational efficiency.	L3
CO 5	Analyze COt data to support management in decision-making, pricing, and profitability analysis.	L4

COURSE: COMMERCIAL GEOGRAPHY - 3A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic principles and concepts of commercial geography, including the relationship between geography and economic activities.	L2
CO 2	Understand the geographical factors affecting the location and distribution of industries and trade	L2
CO 3	Apply knowledge of commercial geography to analyze patterns of global trade and economic development	L3
CO 4	Apply geographical information systems (GIS) to study and interpret commercial and economic data.	L3
CO 5	Analyze the impact of physical and human geography on business operations and market strategies.	L4



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COURSE: TAXATION - 3A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental principles and types of taxation, including direct and indirect taxes.	L2
CO 2	Understand the legal framework and provisions governing income tax, corporate tax, and other taxes in India	L2
CO 3	Apply tax laws and regulations to prepare and file tax returns for individuals and businesses.	L3
CO 4	Apply tax planning strategies to optimize tax liabilities and ensure compliance.	L3
CO 5	Analyze the effects of tax policies and reforms on economic activities and business decisions.	L4

COURSE: DATABASE MANAGEMENT SYSTEM - 5A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental concepts of database management systems (DBMS), including data models, schema, and architecture.	L2
CO 2	Understand the principles of database design, including normalization, ER diagrams, and SQL queries.	L2
CO 3	Apply SQL to create, modify, and query databases, ensuring data integrity and security.	L3
CO 4	Apply database management techniques to solve real-world business problems, including transaction management and concurrency control.	L3
CO 5	Analyze database performance issues and implement optimization strategies to enhance efficiency and scalability.	L4



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COURSE: BANKING THEORY & PRACTICE

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the principles and functions of banking, including the role of commercial banks and central banks in the economy.	L2
CO 2	Understand the regulatory environment governing banking operations and financial services.	L2
CO 3	Apply banking concepts to manage bank accounts, process loans, and assess financial risks.	L3
CO 4	Apply knowledge of banking products and services to advise customers and enhance customer relationships.	L3
CO 5	Analyze the financial performance and risk management strategies of banks through financial statement analysis and performance metrics.	L4

COURSE: WEB TECHNOLOGY - 6A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental concepts of web technologies, including HTML, CSS, JavaScript, and web standards.	L2
CO 2	Understand the principles of responsive web design and user experience (UX) design.	L2
CO 3	Apply web development skills to create dynamic and interactive websites using front-end technologies.	L3
CO 4	Apply server-side scripting languages (e.g., PHP, Node.js) to build functional web applications.	L3
CO 5	Analyze website performance and usability, implementing improvements to enhance user experience and accessibility.	L4



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SEMESTER – VI

COURSE: MANAGEMENT ACCOUNTING - 3B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental concepts of management accounting, including COt behavior, budgeting, and performance measurement.	L2
CO 2	Understand the principles of variance analysis, COt-volume-profit analysis, and decision-making processes	L2
CO 3	Apply management accounting techniques to prepare budgets, forecasts, and financial reports.	L3
CO 4	Apply COt control methods and performance evaluation techniques to improve organizational efficiency.	L3
CO 5	Analyze financial and non-financial data to support strategic decision-making and enhance business performance.	L4

COURSE: AUDITING - 3B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic concepts and principles of auditing, including the objectives and types of audits.	L2
CO 2	Understand the legal and ethical responsibilities of auditors, including compliance with auditing standards and regulations.	L2
CO 3	Apply auditing techniques and procedures to conduct effective audits, including risk assessment and evidence collection.	L3
CO 4	Apply audit planning and documentation skills to prepare audit programs and working papers.	L3
CO 5	Analyze audit findings to identify discrepancies, weaknesses in internal controls, and areas for improvement.	L4



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COURSE: MARKETING - 3B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the core concepts and principles of marketing, including market segmentation, targeting, and positioning.	L2
CO 2	Understand the elements of the marketing mix (product, price, place, promotion) and their role in creating value for customers.	L2
CO 3	Apply marketing research techniques to gather and analyze data on consumer behavior and market trends.	L3
CO 4	Apply strategic marketing planning to develop marketing plans and campaigns that align with business objectives.	L3
CO 5	Analyze the effectiveness of marketing strategies and campaigns, using metrics and feedback to make data-driven improvements.	L4

COURSE: TALLY WITH GST - 4B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic functionalities of Tally software and its application in accounting and financial management.	L2
CO 2	Understand the principles and provisions of Goods and Services Tax (GST) and their implications for businesses.	L2
CO 3	Apply Tally software to record and manage financial transactions, including GST compliance and reporting.	L3
CO 4	Apply techniques for generating financial statements and GST returns using Tally, ensuring accuracy and compliance.	L3
CO 5	Analyze financial data and GST reports generated by Tally to identify trends, discrepancies, and areas for financial optimization.	L4



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COURSE: E-COMMERCE - 5B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental concepts and business models of e-commerce, including B2B, B2C, C2C, and C2B.	L2
CO 2	Understand the technologies and infrastructure required for e-commerce, such as web development tools, payment gateways, and security protocols.	L2
CO 3	Apply e-commerce strategies to develop and manage online stores, including product listings, pricing strategies, and digital marketing.	L3
CO 4	Apply customer relationship management (CRM) techniques to enhance customer experience and retention in an online environment.	L3
CO 5	Analyze the performance of e-commerce platforms using key metrics such as conversion rates, traffic sources, and customer behavior analytics.	L4

COURSE: PROJECT WORK - 6B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the methodologies and best practices for conducting business research, including problem formulation and research design.	L2
CO 2	Understand the ethical considerations and professional standards in conducting and presenting business research.	L2
CO 3	Apply research techniques, including data collection, analysis, and interpretation, to investigate a specific business problem or opportunity.	L3
CO 4	Apply project management skills to plan, execute, and complete a research project within the given timeframe and resources.	L3
CO 5	Analyze research findings to draw meaningful conclusions and provide practical recommendations for business improvements.	L4