



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(GEN)

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: BUSINESS ENVIRONMENT

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the components of the business environment, including economic, social, legal, and technological factors that influence business operations.	L2
CO 2	Understand the significance of business ethics and corporate social responsibility in the modern business environment.	L2
CO 3	Apply knowledge of the business environment to identify opportunities and threats affecting businesses.	L3
CO 4	Apply strategic planning techniques to respond to changes in the business environment	L3
CO 5	Analyze the impact of environmental changes on business strategies and performance.	L4

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



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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

COURSE: BANKING THEORY AND PRACTICE

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the structure and functions of banking systems, including different types of banks and financial institutions.	L2
CO 2	Understand the regulatory framework governing banking operations and financial services.	L2
CO 3	Apply knowledge of banking operations to manage customer accounts, process loans, and assess risk.	L3
CO 4	Apply financial analysis techniques to evaluate the creditworthiness of borrowers and manage loan portfolios. (Level 3: Apply)	L3
CO 5	Analyze the financial performance of banks using key financial ratios and performance metrics.	L4



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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

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



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COURSE: BANKING THEORY & PRACTICE - 2A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the functions and roles of commercial banks, central banks, and other financial institutions in the economy.	L2
CO 2	Understand the regulatory framework governing banking operations, including prudential norms and monetary policy.	L2
CO 3	Apply banking principles and practices to manage customer accounts, process transactions, and assess credit risk.	L3
CO 4	Apply financial analysis techniques to evaluate the financial performance and stability of banks.	L3
CO 5	Analyze the impact of banking regulations and economic factors on banking operations and profitability.	L4

SEMESTER – IV

COURSE: ACCOUNTING FOR SERVICE ORGANIZATION - 2B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the unique accounting principles and practices applicable to service organizations, including revenue recognition and expense matching.	L2
CO 2	Understand the methods for preparing financial statements for service organizations, including income statements, balance sheets, and cash flow statements.	L2
CO 3	Apply accounting techniques to manage and record financial transactions specific to service organizations.	L3
CO 4	Apply COt accounting methods to analyze service COts and pricing strategies.	L3
CO 5	Analyze the financial performance of service organizations by interpreting financial statements and key financial metrics.	L4



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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

COURSE: INCOME TAX - 2B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic concepts and terminologies of income tax, including gross total income, deductions, and taxable income.	L2
CO 2	Understand the various heads of income, such as salaries, house property, business or profession, capital gains, and other sources.	L2
CO 3	Apply income tax laws and provisions to compute the taxable income of individuals and businesses.	L3
CO 4	Apply tax planning strategies to minimize tax liability within legal frameworks.	L3
CO 5	Analyze complex tax situations to determine the correct application of tax laws and identify potential tax issues.	L4



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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

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



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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

COURSE: GOODS & SERVICE TAX - 3A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic concepts and structure of Goods and Services Tax (GST) in the context of Indian taxation.	L2
CO 2	Understand the various components of GST, including CGST, SGST, and IGST, and their applicability.	L2
CO 3	Apply GST laws and provisions to compute GST liability for different types of transactions.	L3
CO 4	Apply procedures for GST registration, filing of returns, and claiming input tax credit.	L3
CO 5	Analyze the impact of GST on business operations, pricing, and compliance requirements.	L4



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COURSE: PURCHASE MANAGEMENT - 4A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the principles and practices of purchase management, including procurement processes and supplier selection.	L2
CO 2	Understand the role of purchasing in supply chain management and its impact on organizational efficiency.	L2
CO 3	Apply techniques for negotiating with suppliers, managing contracts, and ensuring quality and timely delivery of goods.	L3
CO 4	Apply inventory management strategies to optimize stock levels and reduce COts.	L3
CO 5	Analyze purchasing data to improve procurement strategies, supplier performance, and COt management.	L4

COURSE: STORES MANAGEMENT - 5A

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the fundamental concepts and functions of stores management, including storage, handling, and distribution of goods.	L2
CO 2	Understand the principles of inventory control, including techniques like ABC analysis, EOQ, and JIT.	L2
CO 3	Apply stores management practices to ensure efficient storage, retrieval, and management of inventory.	L3
CO 4	Apply safety and security measures to protect inventory from damage, theft, and loss.	L3
CO 5	Analyze inventory data to enhance store operations, reduce wastage, and improve overall efficiency.	L4



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COURSE: RETAILING PRACTICES - 6A (PROJECT WORK)

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the key concepts and principles of retail management, including store layout, merchandising, and customer service.	L2
CO 2	Understand the current trends and challenges in the retail industry, including e-commerce and omnichannel strategies.	L2
CO 3	Apply retailing theories and practices to develop a comprehensive retail business plan.	L3
CO 4	Apply project management skills to plan, execute, and evaluate a retail project, including budgeting, scheduling, and resource allocation.	L3
CO 5	Analyze retail operations and performance through project work, identifying areas for improvement and making data-driven recommendations.	L4

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



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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

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



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COURSE: WAREHOUSE MANAGEMENT - 5B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the basic principles and functions of warehouse management, including storage, inventory control, and distribution.	L2
CO 2	Understand the role of warehouses in the supply chain and their impact on logistics and distribution efficiency. Understand)	L2
CO 3	Apply inventory management techniques to optimize stock levels and reduce COts.	L3
CO 4	Apply warehouse layout and design principles to improve space utilization and operational efficiency.	L3
CO 5	Analyze warehouse operations and performance, identifying areas for improvement in processes, safety, and COt management.	L4

COURSE: AGRICULTURE & RURAL MARKETING - 4B

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the unique characteristics and challenges of agricultural and rural markets, including consumer behavior and market dynamics.	L2
CO 2	Understand the role of government policies and programs in shaping agricultural and rural marketing.	L2
CO 3	Apply marketing strategies tailored to the needs and preferences of rural consumers and agricultural producers.	L3
CO 4	Apply techniques for market research and data analysis to identify opportunities and develop effective marketing plans for rural markets.	L3
CO 5	Analyze the impact of various factors, such as socio-economic conditions and technological advancements, on agriculture and rural marketing.	L4



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COURSE: PROJECT WORK

CO	COURSE OUTCOME	LEVEL
CO 1	Understand the socio-economic importance of street hawkers and their role in the informal economy.	L2
CO 2	Understand the challenges faced by street hawkers, including regulatory issues, competition, and access to resources.	L2
CO 3	Apply research methods to gather data on the operations, challenges, and needs of street hawkers through fieldwork and surveys.	L3
CO 4	Apply analytical skills to assess the impact of various policies and support mechanisms on the livelihoods of street hawkers.	L3
CO 5	Analyze the collected data to develop actionable recommendations for improving the working conditions and business opportunities for street hawkers.	L4