

Dantuluri Narayana Raju College (Autonomous), Bhimavaram.
(A College with Potential for Excellence)

DEPARTMENT OF COMMERCE

Course Outcome

S.No.	Semester	Course Code	Course	Course Outcome
1.	I	3134-1A	Accounting	The main objective in introducing this course is to provide accounting skills which in turn helps them as a knowledge skill to get an employment. This knowledge helps the students how to write books of accounts of a business unit and to know trade results. It explain about negotiable instrument, bank reconciliation statement, different type of errors usually occurred in the process of making entries and ledger postings and how to rectify them.
2.	I	3135-1A	Business Organization And Management	The main objective of this course is to help the students how to manage the business how to start a business, which business to start (sole trade, partnership and company) and what are necessary statutory documents to prepare. It helps the students in pertain the knowledge of management planning, decision making and organizing.
3.	I	3127-1A	Business Economics	This course imparts the knowledge of techniques of maximization of output and minimization structures, perfect competition, monopoly, monopolistic competitions it helps the students in understanding marginal utility, theories of supply, national income, liberalization, privatization and globalization.
4.	II	3134-1B	Accounting	The main objective in introducing this course is to provide accounting skills which in turn helps them as a knowledge skill to get an employment. This knowledge helps the students how to write books of accounts of a business unit and to know trade results. It explain about negotiable instrument, bank reconciliation statement, different type of errors usually occurred in the process of making entries and ledger postings and how to rectify them.
5.	II	3127-1B	Business Economics	This course imparts the knowledge of techniques of maximization of output and minimization structures, perfect competition, monopoly, monopolistic competitions it helps the students in understanding marginal utility, theories of supply, national income, liberalization, privatization and globalization.

6.	II	3131-1B	Business Environment	the main objective of this course is to provide the knowledge about overview of business environment macro and micro dimensions, factor influencing economic growth and development, type of planning, NITI Aayog and five years plans, new industrial economic policies, monetary policy and RBI, social, political and legal environments.
7.	III	3241-2A	Corporate Accounting	This Course impacts the knowledge of preparation of journal, ledger, financial statements and other statutory books of a corporate company. It helps the students to gain knowledge in preparation of financial statements with information of issue of shares debentures and valuation of shares and goodwill. It also covers issue of bonus shares.
8.	III	3242-2A	Business Statistics	The main objectives of business statistics is provide the knowledge of statistical surveys. It helps the students to get the knowledge in calculation of central tendency, regression analysis, correlation analysis, time series, index number it helps the student in pertaining the knowledge of presentation of statistical data.
9.	III	3243-2A	Banking Theory And Practices	This course imparts the knowledge about different types of banks, functions of central banks, commercial banks, unit banking, branch banking, e-banking, ATMs- RTGS- Indigenous banking, development banks, banker customer relations, duties and responsibilities of collecting banker and payment gateway.
10.	IV	3241-2B	Accounting For Service Organization	This accounting knowledge helps the students how to prepare books of accounts, yearly financial statements for service organizations like electricity boards. Insurance, banking companies, railway, govt. road transport corporation etc. the preparation of accounts in the case of insurance companies, banking companies which are entirely different from that of normal trading business units.
11.	IV	3242-2B	Business Laws	The main objective of introducing this course is to acquire knowledge on business laws. Students can understand various business laws, contract rules, discharge of contracts, breach of contract, sale of goods Act-1930, cyber laws digital signature, safety mechanism.
12.	IV	3243-2B	Income Tax	This course imparts the knowledge of calculation income tax, income from salary, house property, business and profession, capital gains and incomes from other sources. Student can get knowledge about how to prepare tax returns of total income.

13.	IV	3245-2B	Partnership Accounting (Add on Course)	The main objective of introducing this course is to acquire the knowledge on preparation of accounts of partnership business. Student can know and learn how to prepare accounts in single entry method, the accounts at the time of admission of a partner, retirement of a partner, dissolution of partnership firm.
14.	IV	3248-2B	Business Analytics	The main objective of this course is to provide the knowledge about solution for business challenges. Student can get knowledge about data storing, tabulation, data analysis, T-test, chi- square test, lines as regression analysis, advanced techniques for data analysis, master data management, data warehousing and mining, OLTP and OLAP.
15.	V	3345-3A	Cost Accounting	Cost accounting has been playing dominant role in the accounting world. This course covers the items from stage of production to the stage of product sold. It determines the cost of production of each unit /job/process output and it fixes the sale price of product. It advises the produces how to minimize cost of production and methods of optimum utilization of resources.
16.	V	33613A	Commercial Geography	This course imparts the knowledge of evolution of earth , uses of land ,major crops ,minerals and mining, water resources .it helps the students how to conserve water resources, drip irrigation and how to minimize environmental pollution. They will study how to produce crops in organic method, interlinking of rivers.
17.	V	3360-3A	Goods And Service Tax	The main objective in introducing this course is to create awareness how GST is different from earlier tax structure .under this GST the tax structure is categorized in two different ways –input tax and output tax. Models of GST, Indian dual GST system , GST structures ,taxes subsumed under GST , interstate and intra state business with GST exempted goods and services under GST, value of supply, input tax credit and cross utilization of ITC between the central and state GST.
18.	V	3362-4A	Purchase Management	This course imparts the knowledge in effective purchase management. It provides knowledge of purchasing methods , e-procurement , economic order quantity , identification vendors and their selection maintenance of vendor relations , buyer – supplier relation ,information sharing , supply management , just in time supply .leaning these

				topics leading to enrichment of marketing skills among students.
19.	V	3363-5A	Stores Management	The main objective of introducing this course is to provide the knowledge in effective stores management. students can get knowledge about the stores. Organization, logistics , supply chain , methods of coding of materials. They can get knowledge about stock control techniques store house location, measurement of stores efficiency , control of substances hazardous to health regulations and preparation of stores manuals.
20.	V	3362-6A	Project Work (General)	Project work is a process which enhances students knowledge and enables them to acquire skills like Collaboration, communication and independent learning. Prepares them for lifelong learning and the challenges ahead. This project work on retail merchants , billing ,purchasing orders reliance super market, spencers market will help to study the consumer behavior.
21.	VI	3361-3B	Management Accounting:	The main objective in introducing this course is to provide accounting skills which in turn helps in effective management .it helps the students about preparation of financial statement analysis, ratio analysis ,funds flow, cash flow, marginal costing and decision making. knowledge of management accounting helps a lot in decision making, analysis of financial statements and budget preparations and control.
22.	VI	3359-3B	Marketing	The main objective of this course marketing is to develop effective marketing skills. marketing has been playing a dominant role in the commerce program. student can understand the market structure , types of markets, market segmentation , consumer behavior ,market research. He can understand how to plan product ,product life cycle, pricing methods channels of distributions ,sales promotion activities.
23.	VI	3360-3B	Auditing	This course imparts the knowledge in auditing which plays a crucial role in higher studies (professional studies) student can get knowledge about types of audit ,auditor appointment, duties and responsibilities ,qualifications and disqualifications. Vouching of financial books , investigation and how to prepare audit report.

24.	VI	3363-5B	Warehouse Management	This course imparts the knowledge about effective ware house management. Student can get the knowledge about functions to warehouses , cost of warehouse ,strategic planning ,challenges in retail warehousing ,role of government in ware housing ,supply chain ,inventory picking and receiving, dispatching maintenance, security and safety ,record maintenance, health and safety measures.
25.	VI	3362-4B	Agricultural And Rural Marketing	The main objective of introducing this course is to pertain the knowledge about rural markets and agriculture and to study the behavior rural and urban consumer, problems rural marketing ,life style marketing ,rural market segmentation to know the problems in agricultural marketing ,rural ware housing different agricultural boards fertilizers ,pesticides and farm equipment.
26.	VI	3240-6B	Project Work	Project work is a learning experience which aims to provide students with the opportunity to synthesize knowledge from various areas of learning, and critically and creatively apply it to real life situations. This process, which enhances students knowledge and enables them to acquire skills like collaboration, communication and independent learning, prepares them for lifelong learning and the challenges ahead. This project work on retail house management, retails billing, web designing south –in cab travels Restaurant management. Aqua information, Hospital management, Event management System helps the students in their future.