

## **PROGRAM OUTCOMES**

Program outcomes refer to broad objectives of a degree program, particularly as they pertain to the quality and productivity of the program. The faculty in each academic degree program at St. Pious X Degree and PG College for Women, articulates what they want students in their program to have achieved--in terms of knowledge, skills, and values--when they complete the program referred to as Program Outcomes. By articulating these as things that students will know or be able to do, the benefits of a program of study can be clearly communicated to prospective students, to employers, and to others in the institution. The program's content, student experiences, and teaching methodologies are then aligned in an optimal way to help students achieve these learning outcomes. The college employees a continuous improvement process to evaluate and improve the effectiveness of each academic program. Striving towards achieving the mission of the college the efforts are directed to equip the students with an

1. Ability to build a strong foundation of knowledge in different disciplines of their study
2. Ability to apply critical thinking, decision making, and reasoning skills in the process of quality education
3. Ability to integrate knowledge, skill and attitude that will sustain an environment of learning and creativity
4. Ability to develop an attitude for working effectively and efficiently in any competitive environment
5. Ability to articulate ideas, communicate effectively, in writing and verbally
6. Ability to use current techniques, skills, and tools in the field of ICT
7. Ability to appreciate the benefits of experiential learning by inculcating good work habits, time management and self discipline.
8. Ability to collaborate with others from different disciplines in the recognition that multidisciplinary approaches are necessary to address the major issues facing society
9. Ability to act with an informed awareness of issues and participate in civic life through volunteering
10. Ability to recognize the need for, and have the preparation to engage in independent and life-long learning

## **PROGRAM SPECIFIC OUTCOMES**

### **B.COM - COMPUTER APPLICATIONS**

Bachelor of Commerce - Computer Applications is a 3 years under graduate degree programme, affiliated to Osmania University, Telangana. B.Com.- Computer Applications programme prepares the student to understand commerce with computer operation. To this end we strive to realize the following set of program outcomes for all our undergraduate B.Com students.

1. To Acquaint students with the basic concepts of commerce specially emphasizing upon the use of computers.
2. To Use information to support business processes and practices, such as problem analysis and decision making.
3. To Demonstrate knowledge of microeconomic theory as it relates to markets, firms, government policy, and resource allocation.
4. To Use quantitative and qualitative tools and methodologies to solve business problems and to take advantage of business opportunities.
5. To Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods.
6. To Apply knowledge of Income Tax laws and procedures to individuals and businesses.
7. To Understand the economic, regulatory, and environmental context in which the global practice of business is conducted.
8. To Develop viable alternatives and make effective decisions relating to business ethics and social responsibility.

## **PROGRAM SPECIFIC OUTCOMES**

### **B.COM - GENERALS**

Bachelor of Commerce - General is a 3 years under graduate degree programme, affiliated to Osmania University, Telangana. B.Com. - General programme prepares the student to understand Commerce with little application on computers. To this end we strive to realize the following set of program outcomes for all our undergraduate B.Com students.

1. To Acquaint students with the basic concepts of commerce.
2. To Use information to support business processes and practices, such as problem analysis and decision making.
3. To Demonstrate knowledge of microeconomic theory as it relates to markets, firms, government policy, and resource allocation.
4. To Use quantitative and qualitative tools and methodologies to solve business problems and to take advantage of business opportunities.
5. To Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods.
6. To Provide basic knowledge of computers with application to various fields of information technology and its role in Business today.
7. To Apply knowledge of Income Tax laws and procedures to individuals and businesses.
8. To Develop viable alternatives and make effective decisions relating to business ethics and social responsibility.

## **PROGRAM SPECIFIC OUTCOMES**

### **B.COM – BUSINESS ANALYTICS**

Bachelor of Commerce – Business Analytics is a 3 years under graduate degree programme, affiliated to Osmania University, Telangana. B.Com. – Business Analytics programme prepares the student to understand Commerce with an analytical bend of mind to provide solutions for various business problems. To this end we strive to realize the following set of program outcomes for all our undergraduate B.Com students.

1. To Acquaint students with the basic concepts of commerce.
2. To Use information to support business processes and practices, such as problem analysis and decision making.
3. To Focus on how the data can be used to profitably match supply with demand in various business settings.
4. To Identify specific functional areas of business necessary for data-driven decision making and analytics solutions
5. To Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods.
6. To Provide basic knowledge of computers with application to various fields of information technology and its role in Business today.
7. To Apply knowledge of Income Tax laws and procedures to individuals and businesses.
8. To Develop viable alternatives and make effective decisions relating to business ethics and social responsibility.

**UG –COURSE OUTCOMES**

**DEPARTMENT OF COMMERCE**

**B.COM (GENERAL) AND B.COM (COMPUTER APPLICATIONS) AND  
B.COM (BUSINESS ANALYTICALS)**

**2021-22**

**I- YEAR SEMESTER-I**

**FINANCIAL ACCOUNTING - I**

Code Course	Title	HPW	Credits
DSC 101	<b>FINANCIAL ACCOUNTING-I</b>  (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	5	5

**Upon successful completion of this course, the student will be able to:**

- Acquire conceptual knowledge of basics of Accounting Concepts, Conventions and the Accounting Standards
- Equip with the knowledge of accounting process and preparation Journal, Ledger and Subsidiary books.
- Identify and analyze the reasons for the difference between Cash Book and Pass Book balances
- Recognize circumstances providing for increased exposure to errors and frauds
- Equip with the knowledge of preparation of Final accounts of sole trader

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**BUSINESS ORGANIZATION AND MANAGEMENT**

Code Course	Title	HPW	Credits
DSC 102	<b>BUSINESS ORGANISATION &amp; MANAGEMENT</b>  (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	5	5

**Upon successful completion of this course, the student will be able to:**

- Understand the scope and importance of Business and Management.
- Learn various sources of Industrial Financial resources
- Describe the Social Responsibility and Ethics of Business
- Analyze different forms of business organizations
- Understand the concept of MBO (Management by Objective)

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## FUNDAMENTALS OF INFORMATION TECHNOLOGY

Code	Course Title	HPW	Credits
DSC 103	<b>FUNDAMENTALS OF INFORMATION TECHNOLOGY</b>  (COMPUTER APPLICATIONS)	3+4	5

**Upon successful completion of this course, student will be able to:**

- Understand the vocabulary of key terms related to the computer and its evolution
- Identify the components of a personal computer system and software programs
- Ability to compose, format and edit a word document, PowerPoint and Excel spreadsheet
- Understand the main components of an OS, resources and its functions.
- Recognize the types of transmission media with real time applications
- Ability to send email messages and navigate through the internet

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## FOREIGN TRADE

Code Course	Title	HPW	Credits
DSC 103	<b>FOREIGN TRADE</b>  (GENERALS)	5	5

**Upon successful completion of this course, the student will be able to:**

- Understand the concepts of Trade documentation in international Business with respect to Foreign Trade
- Apply the current Business phenomenon and evaluate the Global Business environment in terms of economic, social and legal aspects
- Analyse the Principal of international business and strategies adopted by firm to expand globally
- Integrate concept in international Business Concepts with functioning of Global Trade
- Understand the concepts of Balance of Trade & Balance of Payments

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## DATA DRIVEN DECISION MAKING

Code Course	Title	HPW	Credits
DSC 103	<b>DATA DRIVEN DECISION MAKING</b> (BUSINESS ANALYTICALS)	5	5

**Upon successful completion of this course, the student will be able to:**

- Analyze statistical data using measures of central tendency and dispersion.
- Analyze data graphically & Distinguish between measurement scales.
- Use the basic probability rules and translate real-world problems into probability.
- Analyze statistical data using MS-Excel & R-Programming.
- Identity discrete and continuous distributions

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## II SEMESTER

### FINANCIAL ACCOUNTING - II

Code Course	Title	HPW	Credits
DSC 201	<b>FINANCIAL ACCOUNTING-II</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	5	5

**Upon successful completion of this course, the student will be able to:**

- Appreciate the need for negotiable instruments and procedure of accounting for them
- Evaluate the concept of Consignment and learn its accounting treatment
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the ascertainment of profit under Single Entry system.
- Understand the meaning and features of Non-Profit Organizations
- Prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-profit Organization

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## BUSINESS LAW

Code Course	Title	Course Type	HPW	Credits
202	<b>BUSINESS LAW</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	DSC	5	5

Upon successful completion of Business Law the student will be able to:

- Demonstrate, understand and communicate all the Legal Terminology of Business
- Outline Essentials of a valid Contract -Modes of Performance and Discharge of a contract and the remedies of breach of Contract.
- Acquire knowledge about Sale of Goods Act 1930 and Consumer Protection Act 1986
- Explain Intellectuals Property Rights & Information Technology
- Demonstrate the students the legal provisions applicable for the management, meetings and winding up of companies

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## BANKING AND FINANCIAL SERVICES

Code Course	Title	HPW	Credits
DSC 203	<b>BANKING AND FINANCIAL SERVICES</b> (GENERALS)	5	5

Upon successful completion of this course, the student will be able to:

- Understand the scope of commercial banks, Reserve Bank of India, NABARD and the Emerging Trends in Commercial Banking in India
- Defines the relationship between banker and customer and various special types of customers.
- Describes duties and responsibilities of paying and collecting banker
- Understand the fund based and non-fund based financial services
- Understand different financial services like merchant banking, venture capital, leasing, factoring and forfeiting.

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## PROGRAMMING WITH C AND C++

Code	Course Title	HPW	Credits
<b>DSC 203</b>	<b>PROGRAMMING WITH C AND C++</b> (COMPUTER APPLICATIONS)	<b>3+4</b>	<b>5</b>

**Upon successful completion of this course, student will be able to**

- Understand C Language basic concepts in constructing simple programs
- Be able to write the program, edit , compile, debug, correct, recompile and run in C
- Construct top down structured c program using functions
- Explain file handling concept for input and output processing
- Ability to explain the run-time behavior of the program at machine level
- Ability to develop and execute C++ programs using the concepts of object oriented programming.

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## DATA ANALYTICS ESSENTIALS

Code Course	Title	HPW	Credits
<b>DSC 203</b>	<b>DATA ANALYTICS ESSENTIALS</b> (BUSINESS ANALYTICALS)	<b>5</b>	<b>5</b>

**Upon successful completion of this course, student will be able to**

- Analyze statistical data using measures of central tendency and dispersion.
- Analyze data graphically & Distinguish between measurement scales.
- Use the basic probability rules and translate real-world problems into probability.
- Analyze statistical data using MS-Excel & R-Programming.
- Identity discrete and continuous distributions

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## BASIC COMPUTER SKILLS

Code	Course Title	HPW	Credits
AECC2	<b>BASIC COMPUTER SKILLS</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	2	2

**Upon successful completion of this course, student will be able to:**

- Understand working of a computer, its memory/storage and its usage
- Demonstrate window and menu commands and how they are used
- Recognize the types of transmission media with real time applications
- Ability to send email messages and navigate through the internet

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## II -YEAR SEMESTER-III

### ADVANCED ACCOUNTING

Code	Course Title	HPW	Credits
DSC 301	<b>ADVANCED ACCOUNTING</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	5	5

**Upon successful completion of this course, a student will be able to:**

- Prepare financial accounts for partnership firms in different situations.
- Prepare financial statements for partnership firm on dissolution of the firm.
- Apply the New Companies Act provisions regarding Company accounts.
- Evaluate the different ways for a company to raise finances from public.
- Understand Profits prior to incorporation of a Company.
- Understand the need and methods of valuation of shares and goodwill.

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## BUSINESS STATISTICS-I

Code	Course Title	HPW	Credits
DSC-302	<b>BUSINESS STATISTICS-I</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	5	5

**Upon successful completion of this course, a student will be able to:**

- Express the fundamentals of Statistics.
- Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data.
- Calculate measures of central tendency, dispersion and asymmetry
- Interpret the meaning of the calculated statistical indicators.
- Choose a statistical method for solving practical problems.
- Predict values of strategic variables using regression and correlation analysis.

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## FINANCIAL INSTITUTIONS AND MARKETS

Code	Course Title	HPW	Credits
DSC303	<b>FINANCIAL INSTITUTIONS AND MARKETS</b> (GENERALS)	5	5

**Upon successful completion of this course students will be able to:**

- State the different components of Indian financial markets and its functions.
- Differentiate the various financial institutions and their working .
- Demonstrate the knowledge of Money market and its various instruments.
- Explain the role of debt market in the Indian economy.
- Summarize the development of Equity markets and the working of SEBI.

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## RELATIONAL DATABASE MANAGEMENT SYSTEM

Code	Course Title	HPW	Credits
DSC 303	<b>RELATIONAL DATABASE MANAGEMENT SYSTEM</b>  (COMPUTER APPLICATIONS)	3+4	5

**Upon successful completion of this course students will be able to:**

- Understand why to use DBMS and what its architectural concepts are.
- Implement DBMS using Relational and ER models.
- How normalization helps in building a better database.
- Attain a good practical understanding of SQL.
- Understand the basic concepts of Concurrency Control & database security
- Need for Distributed databases and client server databases.

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## PRINCIPLES OF INSURANCE

Code	Course Title	Course Type	HPW	Credits
Dept Specified Course	<b>PRINCIPLES OF INSURANCE</b>  (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	SEC-I	2	2

**Upon successful completion of this course, a student will be able to:**

- Understand the Risk Management & types of risk.
- Understand the role of Economic development through insurance.
- Analyse the different types of products of Life Insurance and General insurance.
- Understand the insurance customer behaviour and importance of ethical behaviour.

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## II YEAR – SEMESTER – IV

### INCOME TAX

Code	Course Title	HP W	Credits
DSC 401	<b>INCOME TAX</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	5	5

**Upon successful completion of this course, a student will be able to:**

- Apply the conceptual and legal knowledge about Income Tax provisions.
- Computation of Income from different heads with reference to an Individual Assesse.
- Identify intra and inter head set of losses and carry forward of losses
- Understand clubbing of income and the term aggregation of income.
- Prepare the statement showing computation of income from other sources of an individual
- Summarizing different types of assessments.

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### BUSINESS STATISTICS –II

Code	Course Title	HPW	Credits
DSC 402	<b>BUSINESS STATISTICS –II</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	5	5

**Upon successful completion of this course, a student will be able to:**

- Describe the various techniques of Advanced Statistics in the field of commerce.
- Select appropriate statistical techniques for summarizing and displaying business data.
- Analyze and draw inferences from business data using appropriate statistical methods
- Interpret and communicate the results of a statistical analysis in the context of a business problem
- Understand and use simple forecasting techniques.
- Understand the concept of Index Numbers , Probability and theoretical distribution

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## CORPORATE ACCOUNTING

Code	Course Title	HP W	Credits
DSC 403	<b>CORPORATE ACCOUNTING</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	5	5

**Upon successful completion of this course, a student will be able to**

- Apply the procedures for company liquidation and its modes.
- Understand the accounting treatment for internal reconstruction and acquisition.
- Define the procedures for mergers and amalgamations.
- Acquire the knowledge of maintaining the books of accounts for Banks
- Formulate Final Accounts for Insurance Companies
- Explain the procedure for Insurance claims and their treatment.

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## WEB TECHNOLOGIES

Code	Course Title	HPW	Credits
DSC 403	<b>WEB TECHNOLOGIES</b> (COMPUTER APPLICATIONS)	3+4	5

**Upon successful completion of this course, a student will be able to**

- Outline the history of the web, and technologies that makes the web pages and publishing them.
- Make the web pages more dynamic and interactive.
- Design to create structure of web page, to store the data in web document, and transfer information.
- Students are able to develop a dynamic webpage by the use of java script and DHTML.
- Students will be able to write a well formed / valid XML document.
- Implement the role of XML for the management and delivery of electronic information for given application.

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## Leadership and Management Skills

Code	Course Title	Course Type	HPW	Credits
	<b>Leadership and Management Skills</b>	<b>SEC-I</b>	<b>2</b>	<b>2</b>

**Upon successful completion of this course, a student will be able to**

- Examine Various Leadership models and understand/assess their skills, strengths and abilities that affect their own leadership style and can create their leadership vision.
- Learn and demonstrate a set of practical skills such as time management, self-management, handling conflicts, team leadership, etc
- Understand the basics of Entrepreneurship and develop business plans.
- Apply the design thinking approach for Leadership
- Appreciate the importance of ethics and moral values for making of a balanced personality

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## PRACTICE OF LIFE & GENERAL INSURANCE

Code	Course Title	Course Type	HPW	Credits
	<b>PRACTICE OF LIFE &amp; GENERAL INSURANCE</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	<b>SEC-II</b>	<b>2</b>	<b>2</b>

**Upon successful completion of the course student will be able to:**

- Analyse the growth of insurance business in India.
- Explain the Organizational structure of LIC & various types of Policies.
- Understand the meaning of various insurance policies offered to Organizations
- Apply the meaning of assignment & Nomination.
- Describe about Policy claim procedure.
  - Evaluate survival benefits & various kinds of claims.

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### III YEAR – SEMESTER V (CBCS)

#### COST ACCOUNTING

Code	Course Title	Course Type	HPW	Credits
DSE 501	<b>COST ACCOUNTING</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	DSC	5	4

Upon successful completion of this course students will be able to:

- Imbibe conceptual knowledge of cost accounting.
- Select the costs according to their impact on business
- Differentiate methods of schedule costs per unit of production and calculating stock consumption.
- Identify the specifics of different costing methods and interpret the impact of the selected costs method
- Apply cost accounting methods to evaluate and project business performance
- Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.

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#### COMPUTERISED ACCOUNTING

Code	Course Title	Course Type	HPW	Credits
DSE 502	<b>COMPUTERISED ACCOUNTING</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	DSC	4T + 2P	5

Upon successful completion of this course students will be able to:

- Acquire the knowledge of computer software.
- Understand the limitations of manual accounting and advantages of computerized accounting.
- Integrate technical skills with financial accounting procedures.
- Explain the process of maintaining inventory and day-to-day transactions in Tally accounting software.
- Manage account receivables and payables in ERP.
- Able to generate MIS reports.

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## AUDITING

Code	Course Title	Course Type	HPW	Credits
DSE 503	<b>AUDITING</b> (GENERAL)	DSE	5	5

**Upon successful completion of this course students will be able to:**

- Understanding Auditing as per AASB.
- Explain the Qualification, Disqualification, Rights and Duties of an Auditor.
- Describe Audit programme ,Audit Note Book ,Audit Working Notes and Audit Markings
- Define Internal Audit and internal control, its meaning and objectives, types of Vouchers and its application.
- Distinguish between Verification and Valuation of various Assets and Liabilities.
- Describe the meaning and role of Audit Committee with reference to Audit Reports.

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## E-COMMERCE

Code	Course Title	Course Type	HPW	Credits
DSE 503	<b>E-COMMERCE</b> Computer Applications	DSE	7	5

**Upon successful completion of this course, a student will be able to:**

- Understanding E-Commerce environment and its application areas.
- Evaluate the effect of changing technology on traditional business models and strategy.
- Knowledge of framework, ethical and legal issues related to e-commerce technologies.
- Identify security & frauds in E-payments.
- Determine the EDI software for implementation of business documents.
- Designing E-Marketing & online advertising techniques and their application.

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## **BUSINESS ECONOMICS**

<b>Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>HPW</b>	<b>Credits</b>
	<b>BUSINESS ECONOMICS</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	GE	4	<b>4</b>

**Upon successful completion of this course, a student will be able to:**

- Acquire knowledge for application of economic principles and tools in business practices.
- Demonstrate an understanding of the introductory, canonical models of consumer and Producer behavior and of the macroeconomic.
- Demonstrate a basic understanding of the operation of a modern economy.
- Describe the laws and various concepts in production and costs.
- Evaluate the various microeconomic theories.
- Equip students with the different revenue concepts and ways to achieve the different objectives of the firm.

## **III YEAR – SEMESTER IV (CBCS)**

### **RESEARCH METHODOLOGY & PROJECT REPORT**

<b>Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>HPW</b>	<b>Credits</b>
<b>PR</b>	<b>RESEARCH METHODOLOGY &amp; PROJECT REPORT</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	<b>PR</b>	<b>5</b>	<b>5</b>

**Upon successful completion of this course students will be able to:**

- Understand Research significance and process.
- Identify a Research Problem and design a Research Problem.
- Evaluate the scaling techniques and fixing of hypothesis.
- Measuring and analysing data through parametric and non-parametric tests.
- Draft a Research Report.

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## COST CONTROL AND MANAGEMENT ACCOUNTING

Code	Course Title	Course Type	HPW	Credits
DSE 601	<b>COST CONTROL AND MANAGEMENT ACCOUNTING</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	DSE	5	5

**Upon successful completion of this course students will be able to:**

- Explain the concept and importance of management accounting for businesses with respect to Marginal Costing.
- Evaluate the financial strength of the companies by applying various techniques.
- Learn various techniques of marginal costing.
- Examine the use of budgets and analyse Variances in business organizations.
- Measure the flow of Cash Flows and Funds flows in a firm.

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## THEORY AND PRACTICE OF GST

Code	Course Title	Course Type	HPW	Credits
DSE 602	<b>THEORY AND PRACTICE OF GST</b> (GENERAL , COMPUTER APPLICATIONS & BUSINESS ANALYTICALS)	DSE	5	5

**Upon successful completion of this course students will be able to:**

- Know the various provisions of GST Act 2017.
- Practice various provisions of GST in Tally ERP 9.1.
- Learn and compare various tax rates for goods and services under GST.
- Practice the advance entries and adjustments relating to various transactions.
- Generate the various reports and upload in the GST portal.

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## ACCOUNTING STANDARDS

Code	Course Title	Course Type	HPW	Credits
DSE 603	<b>ACCOUNTING STANDARDS</b> (GENERAL)	DSE	5	5

**Upon successful completion of this course students will be able to:**

- Learn various Accounting Standards and its formulation.
- Understand the Objectives, Benefits and limitations of AS
- Developing a Road map for implementation of Indian AS
- Applying the standards in accounting transactions and solving simple problems
- Understand the benefits of IFRS
- Analysing and integrating the Indian AS with IFRS.

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## CYBER SECURITY

Code	Course Title	Course Type	HPW	Credits
DSE 603	<b>CYBER SECURITY</b> COMPUTER APPLICATIONS	DSE	7	5

**Upon successful completion of this course students will be able to:**

- Identify and resolve security issues in networks and computer systems to secure an IT infrastructure.
- Design web security software's with authorization patterns
- Develop policies and procedures to manage enterprise security risks
- Understand the cryptography techniques in network security and communicate the human role in security systems.
- Analyse and evaluate cyber space laws
- Interpret Cyber Forensics investigations and techniques used.

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