

CO-PO MAPPING FOR

B.COM GENERAL &

(COMPUTER

APPLICATIONS)

(W. E. F2020-21)

DEPARTMENT OF COMMERCE

GOVT. DEGREE COLLEGE. PADERU

DEPARTMENT OF COMMERCE

B.COM GENERAL & (COMPUTER APPLICATIONS)

VISION

The department shall endeavour to promote entrepreneurial culture and develop accounting and managerial skills of the students to enable them to meet the challenges of contemporary business environment.

MISSION

- To impart professional education and training in the field of Commerce and Accounting.
- 1. To disseminate knowledge and information by organizing seminars/workshops/short term courses to enhance management and entrepreneurial skill.
- 2. To develop students for professional careers in accounting, finance, research and higher education.
- 3. To uphold the values of Personal Integrity and Social Responsibility.

DEPARTMENT OF COMMERCE

B.COM GENERAL & (COMPUTER APPLICATIONS)

Programme Out comes (POs)

4. Acquire a comprehensive understanding of domain-specific knowledge and demonstrate their acquired skills effectively during practical transactions within the specific domain.
5. Master effective communication, collaborate skillfully with diverse stakeholders, nurture meaningful dialogues, build strong professional bonds in and beyond college.
6. Exhibit proficiency in ethically using information from diverse sources, analyzing and synthesizing data effectively for real-world research.
7. Exemplify ethical standards in personal and professional contexts, appreciate diverse cultures, evaluate social responsibilities impact on well-being, and advocate for women students' betterment.
8. Actively promote social awareness through community service, contributing to a more inclusive and compassionate global community.
9. Embrace continuous learning, create professional growth chances, and prioritize personality development and physical well-being for a holistic approach.
10. Foster self-confidence, advocate women empowerment, demonstrate expertise for growth in studies, employment and entrepreneurship, creating a brighter and equitable future.

Programme Specific Outcomes (PSOs)

11. Understand the social impact of business and apply ethical considerations to technology-integrated business practices.
12. Acquire accounting knowledge and skills for effective financial management, utilizing computer applications for accurate record-keeping.
13. Develop entrepreneurial, managerial, and legal proficiencies, integrating computer application skills to enhance business operations.
14. Enhance communication abilities for successful interactions in business and personal contexts, guided by ethical principles
15. Develop competence in utilizing computer applications for data analysis and effective problem-solving within the context of Commerce and business applications.
16. Foster ethically aware and socially responsible business standards, while utilizing computer applications to streamline processes and make informed decisions.

ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION
(A Statutory body of the Government of Andhra Pradesh)

CBCS – UG SYLLABUS SUBJECT REVIEW COMMITTEE
(To be implemented from the Academic Year 2020-21)

PROGRAMME: Three-Year BCom (General and Computer Applications)

Domain Subject: Commerce

(Syllabus with Outcomes, Co-curricular Activities, References for Fifteen Courses of 1, 2, 3 & 4 Semesters)

Structure of COMMERCE Syllabus under CBCS for 3-year B Com Programme (with domain subject covered during the first 4 Semesters with 15 Courses)

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/Week	Credits	Marks	
							Mid Sem	Sem End
1		I	1A	Fundamentals of Accounting (Gen & CA)	5	4	25	75
2		I	1B	Business Organization and Management (Gen & CA)	5	4	25	75
3		I	1C	Business Environment (Gen)/ Information Technology (CA)	5	4	25	75
4		II	2A	Financial Accounting (Gen & CA)	5	4	25	75
5		II	2B	Business Economics (Gen & CA)	5	4	25	75
6		II	2C	Banking Theory & Practice (Gen) / E-commerce and Web Designing (CA)	5	4	25	75
7		III	3A	Advanced Accounting (Gen & CA)	5	4	25	75
8		III	3B	Business Statistics (Gen & CA)	5	4	25	75
9		III	3C	Marketing (Gen)/ Programming with C & C++ (CA)	5	4	25	75
10		IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
11		IV	4B	Cost and Management Accounting (Gen & CA)	5	4	25	75
12		IV	4C	Income Tax (Gen & CA)	5	4	25	75
13		IV	4D	Business Laws (Gen & CA)	5	4	25	75
14		IV	4E	Auditing (Gen & CA)	5	4	25	75
15		IV	4F	Goods and Service Tax (Gen)/ Data Base Management System (CA)	5	4	25	75
Total					75	60	375	1125

(Gen & CA) B Com (General) and B Com (Computer Applications)

Course1A: Fundamentals of Accounting

COURSEOUTCOMES

CO1: Understand the fundamental principles and concepts of accounting, including Generally Accepted Accounting Principles (GAAP), and apply them to analyse financial transactions and maintain accurate records.

17. Comprehension: Understand the need and objectives of accounting.
18. Comprehension: Explain the fundamental accounting concepts and conventions.
19. Comprehension: Describe the significance of Generally Accepted Accounting Principles (GAAP) in financial reporting.
20. Comprehension: Define the accounting cycle and its stages.

CO2: Demonstrate proficiency in double-entry bookkeeping, subsidiary bookkeeping, and the preparation of financial statements, including the ability to identify and rectify errors and discrepancies in financial records.

21. Application: Apply the principles of double-entry book keeping to record transactions accurately.
22. Comprehension: Differentiate between different types of subsidiary books.
23. Application: Record transactions in a Cash Book, Three –column Cash Book, and Petty Cash Book.
24. Application: Handle journalizing, ledger posting, and balancing of ledger accounts effectively.

CO3 Apply critical thinking skills to prepare financial statements with adjustments, including bank reconciliation statements, and evaluate the financial health and accuracy of an organization's records.

25. Comprehension: Identify the importance of Trial Balance in financial reporting.
26. Comprehension: Recognize different types of errors in accounting.
27. Application: Apply methods for the rectification of errors and understand the concept of a Suspense Account.
28. Application: Apply knowledge of preparing Trading Account, Profit and Loss Account, and Balance Sheet.

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	POs mapped	Cognitive Level
CO- 1	Understand the fundamental principle and concepts of accounting, including Generally Accepted Accounting Principles (GAAP), and apply them to analyze financial transactions and maintain accurate records.	PO1,PO2	L1,L2,L3, L4
CO- 2	Demonstrate proficiency in double-entry book keeping, subsidiary book keeping, and the Preparation of financial statements including the ability to identify and rectify errors and discrepancies in financial records.	PO1,PO2, PO5	L1,L2,L3, L4, L5, L6
CO- 3	Apply critical thinking skills to prepare financial statements with adjustments, including bank reconciliation statements, and evaluate the financial health and accuracy of an organization's records.	PO1,PO2, PO3, PO5	L1,L2,L3, L4, L5, L6

Mapping Cos to Pos :Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	2	2	1		1	1
CO2	3	3	2	2	3		1	1
CO3	3	3	3	2	3		1	1

Course1B:Business Organization and Management

COURSEOUTCOMES

CO1: Understand the concepts and functions of business:

29. Knowledge: Demonstrate knowledge of the meaning, features, and functions of business.
30. Comprehension: Explain the classification of trade, aids to trade, and factors influencing the choice of suitable forms of organization.

CO2: Compare and evaluate different forms of business organizations:

31. Analysis: Analyze the features, merits , and demerits of sole proprietorship, partnership, and joint stock companies.
32. Evaluation: Evaluate the differences between private limited and public limited companies, as well as public sector enterprises and multinational corporations.

CO3: Demonstrate knowledge of company incorporation procedures:

33. Application: Prepare the necessary documents for the incorporation of a company, such as the certificate of incorporation, certificate of commencement of business, and memorandum and articles of association.
34. Knowledge: Understand the contents and legal requirements of prospectus for a company.

CO4: Understand the principles and functions of management:

35. Comprehension: Explain the meaning, characteristics, and differences between administration and management.
36. Knowledge: Demonstrate knowledge of Fayol's 14 principles of management and the levels of management.
37. Evaluation: Assess the merits and demerits of planning, and understand the principles of organization and the concept of line and staff organization.

CO- PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understand the concepts and functions of business	PO1,PO2, PO3,PO6, PO8	L1,L2,L3, L4
CO- 2	Compare and evaluate different forms of business organizations	PO1,PO2, PO5, PO8	L3,L4,L5, L6
CO- 3	Demonstrate knowledge of company incorporation procedures	PO3,PO4, PO5	L3,L4,L5, L6
CO- 4	Understand the principles and functions of management	PO1,PO4, PO7, PO8	L3,L4,L5, L6

Mapping Cos to POs: Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2		1	2	1	2
CO2	2	3	1		2	1	1	2
CO3	1	1	3	2	1	2		1
CO4	2		1	3	1		3	2

Course3A: Advanced Accounting

COURSEOUTCOMES

CO1: Understanding of Accounting for Non-Profit Organizations

38. Knowledge and Understanding: Acquire a comprehensive understanding of non-profit entities, including their meaning, features, and provisions as per Sec 8.
39. Comprehension: Explain the accounting process of non-profit organizations, including the preparation of accounting records, receipts and payments account, income and expenditure account, and balance sheet.

CO2: Knowledge of Single Entry System and Statement of Affairs

40. Knowledge and Understanding: Understand the features of the single entry system and the differences between single entry and double entry systems.
41. Comprehension: Identify the disadvantages of the single entry system and apply the principles for ascertaining profit and preparing a statement of affairs.

CO3:Familiarity with Hire Purchase System

42. Knowledge and Understanding: Comprehend the features of the hire purchase system and the differences between hire purchase and installment purchase systems.
43. Application: Apply the appropriate accounting treatment in the books of hirepurchaser and hire vendor, including handling defaults and repossessions.

CO4: Understanding of Partnership Accounts

44. Knowledge and Understanding: Understand the meaning of partnership, partnership deeds, and fixed and fluctuating capitals in partnership accounts.
45. Comprehension: Explain the accounting treatment of goodwill, admission and retirement of partners, and dissolution of a partnership firm, including the application of Garner v/s Murray Rule and handling insolvency of partners.

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understanding of Accounting for Non-Profit Organizations	PO1,PO2, PO5	L1,L2,L3, L4, L5, L6
CO- 2	Knowledge of Single Entry System and Statement of Affairs	PO1,PO2	L1,L2,L3, L4, L5, L6
CO- 3	Familiarity with Hire Purchase System	PO1,PO2	L1,L2,L3, L4
CO- 4	Understanding of Partnership Accounts	PO1,PO2, PO5	L1,L2,L3, L4, L5, L6

Mapping Cos to POs: Alignment on a Three -Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	1	1	2	1	1	1
CO2	3	2	1				1	1
CO3	3	2	1	1			1	1
CO4	3	2	1	1	2	1	1	1

Course3 B: Business Statistics

COURSEOUTCOMES

CO1: Understanding of Basic Concepts in Statistics

46. Knowledge and Understanding: Define statistics and explain its importance, characteristics, and limitations. Understand the classification and tabulation of data and the construction of frequency distribution tables. Comprehend the use of diagrams and graphic presentation of data.

CO2: Proficiency in Measures of Central Tendency

47. Knowledge and Understanding: Identify the different types of averages and understand the qualities of a good average. Calculate and interpret measures of central tendency such as mean, median, mode, and median-based averages. Calculate geometric mean and harmonic mean.

CO3: Competency in Measures of Dispersion

48. Knowledge and Understanding: Define dispersion and its properties. Differentiate between absolute and relative measures of dispersion. Calculate and interpret measures of dispersion such as range, quartile deviation (semi-inter quartile range), mean deviation, standard deviation, and coefficient of variation.

CO4: Application of Correlation and Skewness Analysis

49. Application: Apply the concept of correlation to Analyze the relationship between variables. Calculate and interpret Karl Pearson's correlation coefficient .Understand and interpret measures of skewness including absolute measures and coefficients of skewness (Karl Pearson's, Bowley's, and Kelly's). Use these measures to analyze and describe the shape and distribution of data.

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understanding of Basic Concepts in Statistics	PO1,PO2,	L1,L2,L3, L4
CO- 2	Proficiency in Measures of Central Tendency	PO1,PO2	L1,L2,L3, L4
CO- 3	Competency in Measures of Dispersion	PO1,PO2	L1,L2,L3, L4
CO- 4	Application of Correlation and Skewness Analysis	PO1,PO2, PO5, PO7	L1,L2,L3, L4, L5, L6

Mapping COs to POs: Alignment on a Three –Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	1	1	1	1	1	1
CO2	3	2	1	1			1	1
CO3	3	2	1	1			1	1
CO4	2	2	1	1	2		2	1

Course4 A: Corporate Accounting

COURSEOUTCOMES

CO1: Understanding Share Capital and Debenture Accounting

50. Knowledge and Understanding: Differentiate between types of shares and preference shares. Explain the accounting treatment for the issue of shares at par, discount, and premium. Understand the accounting procedures for the forfeiture and re issue of shares. Describe the accounting treatment for the issue and redemption of debentures.

CO2 : Applying Valuation Methods for Goodwill

51. Application and Analysis: Understand the need for valuing goodwill in accounting. Apply different valuation methods for goodwill, such as the average profit method, super profits method, capitalization method, and annuity method. Analyze and interpret the results of the valuation methods.

CO3: Valuing Shares using Various Methods

52. Application and Analysis: Recognize the importance of valuing shares. Apply different methods of share valuation, including the net assets method, yield basis method, and fair value method. Analyze and interpret the valuation results.

CO4: Preparation of Company Final Accounts

53. Application and Analysis: Understand the provisions of the Companies Act, 2013 related to the preparation of final accounts. Demonstrate the ability to prepare final accounts, including the profit and loss account and balance sheet. Apply adjustments relevant to the preparation of final accounts. Analyze and interpret the financial statements.

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understanding Share Capital and Debenture Accounting	PO1,PO2, PO3	L1,L2,L3, L4
CO- 2	Applying Valuation Methods for Goodwill	PO1,PO2, PO3	L1,L2,L3, L4,
CO- 3	Valuing Shares using Various Methods	PO1,PO2	L1,L2,L3, L4,
CO- 4	Preparation of Company Final Accounts	PO1,PO2, PO4	L1,L2,L3, L4, L5, L6

Mapping COs to POs: Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	1	1	1	1	1
CO2	3	2	2	1	1	1	1	1
CO3	3	2	1	1	1	1	1	1
CO4	3	2	1	2			1	1

Course 4B : Cost and Management Accounting

COURSE OUT COMES

CO1: Understanding Cost Accounting and Management Accounting

54. Knowledge and Understanding: Define and distinguish between cost accounting and management accounting. Explain the features, objectives, functions, and scope of cost accounting and management accounting. Identify the advantages and limitations of cost accounting. Prepare a cost sheet.

CO2: Analyzing Material and Labour Costs

55. Application and Analysis: Apply techniques of inventory control, such as FIFO, LIFO, and weighted average methods. Evaluate and value material issues using different inventory valuation methods. Differentiate between direct and indirect labour costs. Analyze and calculate wages using various payment methods. Solve problems related to material and labour costs.

CO3: Applying Job Costing and Batch Costing

56. Application and Analysis: Define job costing and batch costing and their features. Determine the economic batch quantity (EBQ). Prepare job cost sheets and solve problems related to job costing and batch costing.

CO4: Interpreting Financial Statements and Using Marginal Costing

57. Analysis and Evaluation: Understand the features, limitations, and objectives of financial statement analysis. Apply comparative analysis, common-size analysis, and trend analysis to Analyze financial statements. Interpret the results and draw conclusions. Explain the concepts of marginal costing, contribution, profit-volume ratio, break-even point, and margin of safety. Estimate profit and sales using marginal costing techniques. Solve problems related to financial statement analysis and marginal costing.

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understanding Cost Accounting and Management Accounting	PO1,PO2	L1,L2,L3, L4
CO- 2	Analyzing Material and Labour Costs	PO1,PO2, PO3, PO4	L1,L2,L3, L4, L6
CO- 3	Applying Job Costing and Batch Costing	PO1,PO2, PO3, PO4	L1,L2,L3, L4, L6

CO- 4	Interpreting Financial Statements and Using Marginal Costing	PO1,PO2, PO4	L1,L2,L3, L4, L6
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Mapping Cos to POs: Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	1	1	1	1	1	1
CO2	3	3	2	2	1	1	1	1
CO3	3	3	2	2	1	1	1	1
CO4	3	2	1	3			1	1

Course 4C: Income Tax

CO1: Understanding the Basic Concepts of Income Tax

58. Knowledge and Understanding: Define and explain the basic concepts of income tax, including income, person, assessee, assessment year, previous year, rates of tax, agricultural income, residential status of individuals, and the incidence of tax. Describe the incomes exempt from tax.

CO2: Analyzing Income from Salaries

59. Application and Analysis: Understand the basis of charge for income from salaries. Analyze and apply tax treatment for different types of salaries, allowances, perquisites, and profits in lieu of salary. Calculate deductions from salary income and compute salary income. Solve problems related to the computation of salary income.

CO3: Evaluating Income from House Property and Profits and Gains from Business

60. Analysis and Evaluation: Understand the concept of income from house property, including annual value, let-out/self-occupied/deemed to be let-out houses, deductions from annual value, and computation of income from house property. Define business and profession and understand the procedure for computing income from business. Differentiate between revenue and capital nature of incomes and expenses. Identify allowable expenses and expenses expressly disallowed. Compute income from business. Solve problems related to the computation of income from house property and profits and gains from business.

CO4: Analyzing Income from Capital Gains and Other Sources, and Computation of Total Income

61. Application and Analysis: Understand the meaning of capital asset, types of capital gains/losses, and the procedure for computation of long-term and short-term capital gains/losses. Understand the meaning of income from other sources, including general incomes and specific incomes. Compute income from capital gains and income from other sources. Evaluate deductions under Section 80 and compute the total income of an individual. Solve problems related to the computation of income from capital gains, income from other sources, and total income.

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understanding the Basic Concepts of Income Tax	PO1,PO2	L1,L2,L3, L4
CO- 2	Analyzing Income from Salaries	PO1,PO2	L1,L2,L3, L4
CO- 3	Evaluating Income from House Property and Profits and Gains from Business	PO1,PO2	L1,L2,L3, L4
CO- 4	Analyzing Income from Capital Gains and Other Sources, and Computation of Total Income	PO1,PO2, PO4	L1,L2,L3, L4, L5, L6

Mapping Cos to Pos :Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2			1	1		
CO2	3	3	1		1		1	1
CO3	3	3	2	2	2		2	1
CO4	3	2		2	1		1	1

Course 4D: Business Law

COURSE OUTCOMES

CO1: Understanding the Concept and Elements of Contract

62. Knowledge and Understanding: Define and explain the meaning and definition of a contract. Identify and describe the essential elements of a valid contract. Differentiate between valid, void, and voidable contracts. Understand the provisions of the Indian Contract Act, 1872.

CO2: Analyzing Offer, Acceptance, and Consideration

63. Application and Analysis: Define and analyze the concepts of a valid offer, acceptance, and consideration. Identify and evaluate the essential elements of a valid offer, acceptance, and consideration in contract formation. Apply the principles of offer, acceptance, and consideration to specific scenarios.

CO3: Evaluating Capacity of Parties and Contingent Contracts

64. Evaluation and Synthesis: Understand the rules regarding contracts with minors and their capacity to enter into contracts. Analyze the rules relating to contingent contracts. Examine different modes of contract discharge. Evaluate the rules relating to remedies for breach of contract.

CO4: Analyzing Sale of Goods Act and Consumer Protection Act

65. Application and Analysis: Understand the provisions of the Sale of Goods Act, 1930, including the contract of sale, sale and agreement to sell, and implied conditions and warranties. Analyze the rights of an unpaid vendor. Understand the definitions and concepts under the Consumer Protection Act, 2019, including consumer, goods, service, consumer dispute, consumer protection councils, and consumer dispute redressal mechanism.

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understanding the Concept and Elements of Contract	PO1,PO2, PO5	L1,L2,L3, L4, L5, L6
CO- 2	Analyzing Offer, Acceptance, and Consideration	PO1,PO2, PO3	L1,L2,L3, L4
CO- 3	Evaluating Capacity of Parties and Contingent Contracts	PO1,PO2, PO3,PO4, PO5, PO7	L1,L2,L3, L4, L5, L6
CO- 4	Analyzing Sale of Goods Act and consumer Protection Act	PO1,PO2, PO4	L1,L2,L3, L4, L5, L6

Mapping Cos to POs: Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2		1	2	1	1	1
CO2	3	2	2	1	1		1	1
CO3	3	3	2	2	2		2	1
CO4	3	3	1	2	1		1	1

Course5A: Advertising and Media Planning

COURSEOUTCOMES

CO1: Understanding the Nature and Impact of Advertising

- 66. Recall and Understand : Define advertising and remember its nature ,scope, and functions.
- 67. Analyze and Evaluate: Examine the impact to advertising on social, ethical ,and economic aspects.
- 68. Understand and Apply: Recognize the significance of advertising as a marketing tool for promoting business development.
- 69. Analyze and Evaluate: Critically assess criticisms and controversy essure rounding advertising.

CO2: Exploring Strategies and Approaches in Advertising

- 70. Apply and Analyze: Apply knowledge of different types of advertising agencies and Analyze their strategies.
- 71. Understand and Apply: Define the objectives and apply approaches used in creating advertisements.
- 72. Analyze and Evaluate: Evaluate the effectiveness of the campaigning process in advertising.
- 73. Understand and Apply: Apply understanding of the role of Advertising Standard Council of India (ASCI) and the DAGMAR approach in advertising.

CO3: Mastering the Creative Process in Advertising

- 74. Apply and Synthesize: Apply creative thinking and communication skills in designing advertisements.
- 75. Understand and Apply: Apply the creative process, including appeals and copywriting, to develop advertisements.
- 76. Analyze and Synthesize: Analyze issues related to effective advertising copy and slogans.
- 77. Apply and Create: Create visually appealing advertisements by applying principles of design and elements of design.

CO4: Planning and Executing Media Strategies

- 78. Analyze and Evaluate: Evaluate the role and impact of advertising media and types of media.

79. Evaluate and Create: Create a media planning strategy by evaluating advantages and disadvantages of different media.

80. Analyze and Apply: Apply market analysis techniques to identify target audiences, influencing factors, and language and geographical considerations.

81. Analyze and Evaluate: Critically Analyze the effectiveness of media choices and market strategies through case studies.

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understanding the Nature and Impact of Advertising.	PO1,PO5	L1,L2,L5, L6
CO- 2	Exploring Strategies and Approaches in Advertising.	PO1,PO2, PO3,PO4	L1,L2,L3, L4
CO- 3	Mastering the Creative Process in Advertising.	PO1,PO2	L1,L2,L3, L4
CO- 4	Planning and Executing Media Strategies.	PO1,PO2	L1,L2,L3, L4

Mapping Cos to POs: Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	1	1	2	1	1	1
CO2	2	3	2	2	1		1	1
CO3	2	3	1	1	1		1	1
CO4	2	3	1	1	1		1	1

Course 5B: Sales Promotion And Practice

COURSEOUTCOMES

CO1: Understand and Analyze Sales Promotion Concepts

- 82. Understand and Analyze: Explain the nature, scope, and functions of sales promotion.
- 83. Analyze and Evaluate: Assess the impact of social, ethical, and economic aspects on sales promotion strategies.
- 84. Apply and Evaluate : Evaluate the strengths and limitations of different sales promotion methods.
- 85. Analyze and Synthesize : Examine the role of sales promotion with in the broader marketing context.

CO2: Apply Strategies for Effective Sales Promotion

- 86. Apply and Analyze :Apply various sales promotion strategies based on types of advertising agencies and their approaches.
- 87. Analyze and Evaluate: Evaluate the suitability of sales promotion methods across different stages of the product life cycle.
- 88. Analyze and Synthesize: Analyze the role of advertising standard regulations in shaping sales promotion strategies.
- 89. Analyze and Evaluate: Evaluate the effectiveness of DAGMAR approach in developing successful sales promotion campaigns.

CO3: Developing Promotion Strategies and Campaign

- 90. Apply and Analyze: Apply creative thinking and communication techniques in designing appealing advertisements.
- 91. Analyze and Evaluate : Evaluate the impact of different appeals and copywriting strategies in sales promotion.
- 92. Apply and Create : Develop effective sales promotion campaign by applying principles of design and creativity.
- 93. Analyze and Evaluate: Assess the ethical and legal implications of various promotional strategies in advertising.

CO4: Manage Sales Operations and Enhance Sales Force

- 94. Apply and Analyze: Apply strategies for managing various types of salesmen and their roles.

95. Apply and Analyze: Apply sales techniques like prospecting, pre-approach ,and selling sequence.

96. Analyze and Evaluate: Evaluate the impact of sales budgets, territories, and quotas in effective sales operations.

97. Analyze and Evaluate: Assess the role of sales contests, coupons, discounts, and free offers in motivating sales personnel.

CO- PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understand and Analyse Sales Promotion Concepts	PO1,PO2, PO3,PO5, PO6	L1,L2,L3, L4, L5, L6
CO- 2	Apply Strategies for Effective Sales Promotion.	PO1,PO2, PO3, PO4, PO5	L1,L2,L3, L4, L5, L6
CO- 3	Developing Promotion Strategies and Campaigns.	PO1,PO2, PO3, PO5,	L1,L2,L3, L4, L5, L6
CO- 4	Manage Sales Operations and Enhance Sales Force	PO1,PO2, PO4, PO5	L1,L2,L3, L4

Mapping COs to POs: Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	1	2	2	1	1
CO2	3	2	2	2	2			1
CO3	3	2	2	1	2	1		1
CO4	3	2		2	2			1

Course 16-A: Advanced corporate accounting

CO1: purchase of business

- 98. Knowledge and Comprehension: meaning –purchase consideration
- 99. Comprehension and Application: methods of purchase consideration
- 100. Analysis and Evaluation: discharge of purchase consideration
- 101. Evaluation and Synthesis: accounting treatment

CO2 : amalgamation of companies

- 102. Application and Analysis: meaning and objectives
- 103. Analysis and Evaluation: provisions for amalgamation of companies
- 104. Analysis and Synthesis: accounting standard 14
- 105. Synthesis: accounting treatment

CO3: internal re construction of companies

- 106. Understanding and Application: meaning forms of internal reconstruction
- 107. Application and Analysis: alteration of share capital
- 108. Analysis and Evaluation: reduction of share capital
- 109. Evaluation and Synthesis: accounting treatment

CO4: accounts of holding companies

- 110. Understanding and Application: meaning of holding companies and subsidiary companies
- 111. Application and Analysis: consolidated financial statements

112. Analysis and Evaluation: calculation of minority interest
 113. Application and Synthesis: accounting treatment

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understanding purchase consideration	PO1,PO2, PO3,PO5, PO6	L1,L2,L3, L4, L5, L6
CO- 2	Analyzing Financial statements	PO1,PO2,	L1,L2,L3, L4
CO- 3	Forms of internal reconstruction	PO1,PO2, PO4	L1,L2,L3, L4, L5, L6
CO- 4	Holding company subsidiary companies	PO1,PO2, PO4	L1,L2,L3, L4, L6

Mapping COs to POs: Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	1	2	2	1	1
CO2	2	3	1	1				1
CO3	2	3	1	2	1	1		1
CO4	2	3	1	2	1			1

Course 5D: Cost Control Techniques

COURSEOUTCOMES

CO1: Understand Cost Control Fundamentals and Techniques

- 114. Knowledge and Understanding: Define cost control and its significance .Recognize effective cost control techniques.
- 115. Application: Apply cost control techniques to manage expenses in various business scenarios.
- 116. Analysis: Compare and contrast cost control and cost reduction, and explain their scopes and differences.

CO2: Apply Activity Based Costing (ABC) for Overhead Allocation

- 117. Understand in and Application: Explain the concept of Activity Based Costing (ABC) and its categories.
- 118. Application: Allocate overheads using ABC methodology to enhance cost allocation accuracy.
- 119. Analysis: Assess the advantages of implementing ABC for cost reduction and improved decision-making.

CO3: Analysis using Cost Volume Profit (CVP) Analysis

- 120. Application: Apply marginal costing techniques for profit planning and decision-making scenarios.
- 121. Analysis: Evaluate performance using CVP analysis and its role in key decisions like setting selling prices.
- 122. Synthesis: Synthesize information to make informed decisions institutions like make or buy, accept or reject, and closing activities.

CO: Implementing Standard Costing and Variance Analysis Techniques

- 123. Application and Analysis: Apply standard costing methodologies to calculate standard costs for various components within a business process.
- 124. Analyze and Evaluate: Analyse the variance between actual costs and standard costs to identify areas of operational inefficiency or cost overruns.
- 125. Synthesis: Synthesize insights from variance analysis to recommend strategies for cost control and performance improvement.

CO-PO Mapping

CO. No.	Upon the successful completion of the course, students will be able to	Pos mapped	Cognitive Level
CO- 1	Understand Cost Control Fundamentals and Techniques	PO1,PO2, PO3,PO5, PO6	L1,L2,L3, L4, L5, L6
CO- 2	Apply Activity Based Costing(ABC)for Overhead Allocation	PO1,PO2,	L1,L2,L3, L4
CO- 3	Analysis using Cost Volume Profit(CVP) Analysis	PO2,PO4	L3,L4,L6
CO- 4	Implementing Standard Costing and Variance Analysis Techniques	PO2,PO4	L3,L4,L6

Mapping COs to POs: Alignment on a Three-Point Scale from Weak to Strong

CO	PO							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	1	2	2	1	1
CO2	2	3	1	1	1			1
CO3		3	1	2				1
CO4	1	3		2	1			1

ANDHRAPRADESH STATE COUNCIL OF HIGHER EDUCATION

(A Statutory body of the Government of Andhra Pradesh)

REVISED UG SYLLABUS UNDER CBCS

(Implemented from Academic Year 2020-21)

PROGRAMME: FOUR YEAR B.Com.(Hons)

Domain Subject: Commerce

Skill Enhancement Courses (SECs) for Semester V, from 2022-23 (Syllabus with Learning Outcomes, References, Co-curricular Activities & Model Q.P. Pattern)

Structure of SECs for Semester-V

(To choose Three pairs from the Nine alternate pairs of SECs)

(For each SEC: Hours/Week:05, Credits:4, Max Marks:100)

Pairs of Skill Enhancement Courses (SEC) under each series in Commerce for Semester-V.

<i>Course No.</i>	<i>Series-A:Accountancy</i>	<i>Course No.</i>	<i>Series-B:Services</i>	<i>Course No.</i>	<i>Series-C:E commerce</i>
	<i>Course Name</i>		<i>Course Name</i>		<i>Course Name</i>
16-A	Advanced Corporate Accounting	16-B	Advertising and Media Planning	16-C	Digital Marketing
17-A	Software Solutions to Accounting	17-B	Sales Promotion And Practice	17-C	Service Marketing
18-A	Management Accounting	18-B	Logistics Services And Practice	18-C	Income Tax Procedure & Practice
19-A	Cost Control Techniques	19-B	EXIM Procedure And practice	19-C	GST Procedure & Practice
20-A	Stock Markets	20-B	Life Insurance with Practice	20-C	E Commerce
21-A	Stock Market Analysis	21-B	General Insurance with practice	21-C	E filing

