

CHATRAPATHI SIVAJI TRI SATA JAYANTHI (CSTS) GOVT. KALASALA



Enter to Learn - Leave to Serve

Jangareddigudem, Eluru Dist

Phone : 08821-225310, Visit us at : www.cstsgk.ac.in

E-Mail : jangareddigudem.manatv@gmail.com



DEPARTMENT OF COMMERCE

PROGRAMME INFORMATION	
ProgrammeTitle	B.COM
AwardingInstitution	C.S.T.S.GOVERNMENTKALASALA
TeachingInstitution	C.S.T.S.GOVERNMENTKALASALA
Faculty	FacultyOFCommerce
Department	DepartmentofCommerce
ModeandPeriodofstudy	ThreeacademicYearsFullTime

- TheseareourCommececourses,whichcovertopicsinGeneral&computersinallyears of study.
- From3rdto5thSemestersbothprogrammes follow thesamecoursecontentinthe6th semestereverystudentgoingtopaidandnonpaidinternshipsinthe1stsemesterfrom 2023-24 Academic year introduced single major subject as a part of new education policy.

Programmeoutcomeswith Practical's:

1. KNOWLEDGEANDUNDERSTANDING

PO-1:AftercompletionofCommerceGraduation studentsareabletogaina thoroughknowledgeintheFundamentalsofCommerce,Banking,Accounting,Financeand Marketing.Taxation withthe practical exposure helps the studentsto standin organization

PO-2:Toanalyzedatabothquantitativelyandqualitativelyandtodrawcorrectinferences.

2. INTELLECTUALSKILLS

PO-3:ThestudentsareencouragedwithaddonvaluebasedandjoborIndeedcourses which ensure them to the sustained in the organization level.

PO-4:EnterMasterProgrammerslikeM.Com,MBAandpursueProfessionalProgrammers like CA, etc.

3.ORGANIZATIONALSKILLS:

PO-5:Analyzeorganizationalproblemsandgeneraterealisticsolutionsbasedoncurrent academic research in organizational behavior.

PO-6:Thinkcriticallyonenvironmentsustainabilitymeasuresandpropagateandfollow environment friendly practices.

PO-7:Developmententrepreneurialskillsinstudents

5.GENERICKILLS(GENERALSKILLS):

PO-8:Acquire comprehensive knowledgeand skills makeuse of theknowledge in an innovativemannerandarecompetentinidentifyingopportunitiesanddevelopstrategiesfor contingencies.

Course Outcomes:

SEMESTER1:FundamentalsofAccounting:

Bytheendofthecoursestudentsareexpectedtobeableto

CO1:Identifytheconsumertransactionsandrecordingtoknowthemaintenanceof accounts books

CO2:TogaintheknowledgeofAccountingprocessandpreparationfinalaccounts

CO3:Todevelopskillofrecordingfinancialtransactionsandpreparationof records

CO4:Analysisthedifferencebetweencashbookandpassbookandintermsofbalance make reconciliation

CO5:Toknowthefinalprofitsformulasandprincipalofbusinessorganization

5x8mappingmatrixofCos–PosispreparedinthisregardforFundamentalsofAccounting programme

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	2
CO2	2	1	2	2	1	3	3	1
CO3	3	2	1	1	2	1	3	3
CO4	1	3	2	3	3	3	2	3
CO5	2	1	3	3	3	2	3	2
AVERAGE	2.2	1.8	2.2	2.2	2.4	2.2	2.8	2.2

SEMESTER2:Businessorganizationandmanagement:**CO1:**Tounderstandthedifferentformsofbusinessorganizationsanditsfunctions**CO2:** Toknow the various sectors MNC companies features andit's progress**CO3:**Importanceofdocumentscommencingofbusinesscontentofprospectors **CO4:**

To know the Administration works material skills

CO5:Todevelopskillofplanningandorganizationalstructure

5x8mappingmatrixofCos–PosispreparedinthisregardforBusinessorganizationandmanagement program

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	3	3	-	3	3	3	3
CO2	3	2	3	2	1	2	2	3
CO3	3	2	3	1	3	2	2	3
CO4	2	3	2	3	2	3	3	2
CO5	3	3	2	2	3	3	3	3
AVERAGE	2.4	2.6	2.6	1.8	2.4	2.6	2.6	2.8

SEMESTER3:BusinessmanagementandEnvironment**CO1:**Tounderstandconceptandelements ofaffectingbusinessofEnvironment**CO2:**Economictrendsanditsimpactandaffectongovernmentpolicies**CO3:**Toknowthecriticalexaminationofatpresentgovernmentpolicies**CO4:**Toevaluatethebestbusinesspoliciesandpoliticalstability,legalchanges**CO5:**Todevelopgoodbusinessenvironmentsituationsacrossthe world

5x8mappingmatrixofCos–PosispreparedinthisregardforBusinessmanagementand Environment

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	2	2	3	3	2
CO2	2	2	3	2	3	3	1	3
CO3	3	3	2	-	3	3	3	3
CO4	2	2	3	3	1	2	3	2
CO5	3	2	3	2	3	3	3	2
AVERAGE	2.4	2.4	2.8	1.8	2.4	2.8	2.6	2.4

SEMESTER4:FinancialAccounting

CO1:Determinetheusefullifeofassetandmaintenanceofassetandcreationof deserve business entities

CO2:Tounderstandprovisionresourceshowtocretehowtominimizebadand doubtful debts

CO3: Toknow the bill parties andrenewal discounting bill without cash

CO4:Tounderstandtheconceptofconsignmentandaccountingtreatment **CO5:** To analysis accounting process

5x8mappingmatrixofCos–PosispreparedinthisregardforFinancialAccounting

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	2	3	3	2
CO2	3	2	1	2	3	2	2	3
CO3	3	3	3	3	2	3	3	3
CO4	2	1	2	1	3	1	3	2
CO5	1	3	3	3	2	3	3	3
AVERAGE	2.4	2.2	2.2	2.4	2.4	2.4	2.8	2.6

SEMESTER5:BusinessEconomics

CO1:Toknownatureofeconomicsscarcityofresources

CO2:Analysisdemandsupplyandit'sonbuyingbehavior

CO3:Toevaluatetheproductionandcostcurvesaffectingformsbehavior

CO4:Recognizetheroleofgovernmentinmarketfailurestructure

CO5:Toknowtheeconomicmodelsandmeasurementofnationalincome

5x8mappingmatrixofCos–PosispreparedinthisregardforBusinessEconomics

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	2	3	3	3	3	2
CO2	2	2	3	2	2	2	3	3
CO3	1	3	1	1	3	3	2	2
CO4	3	2	3	-	2	1	2	2
CO5	3	3	3	3	2	3	3	2
AVERAGE	2.2	2.6	2.4	1.7	2.4	2.4	2.6	2.2

SEMESTER6:Bankingtheoryandpractice

CO1:Tounderstandtheconceptofbanksandfunctionsofcommercialbank

CO2:Toknowthedifferenttypesofbanksystem

CO3:CriticallyexaminecurrentscenariolIndianbankingsystem

CO4:ToknowhowtodevelopbankercustomerrelationshipwithKYCnorms

CO5:Formulatetheprocedurebetterservicetothe customerfromvariousbanking innovations

5x8mappingmatrixofCos–PosispreparedinthisregardforBankingtheoryandpractice

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	2	3	3	3	3	2	3
CO2	2	2	2	2	1	2	2	2
CO3	2	1	3	1	2	3	3	1
CO4	3	3	3	3	2	3	1	3
CO5	3	2	2	2	3	1	2	3
AVERAGE	2.2	2.0	2.6	2.2	2.2	2.4	2.0	2.4

SEMESTER7:AdvancedAccounting

CO1:Understandtheconceptofnonprofitorganization

CO2:Tounderstandthescopeofsingleentrysystem

CO3:Tointroducehirepurchasesystemtreatmentofaccounts

CO4:Tounderstandpartnershipaccountsfromadmissionandretirementofapartner **CO5**

:understandthe difference between the dissolution of the firm and dissolution of partnership

5x8mappingmatrixofCos–PosispreparedinthisregardforAdvancedAccounting

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	3	2	2	3	2
CO2	3	2	3	2	3	2	3	3
CO3	2	3	2	3	3	3	2	2
CO4	3	2	3	3	3	3	3	3
CO5	3	3	2	3	2	3	3	3
AVERAGE	2.8	2.4	2.6	2.8	2.6	2.6	2.8	2.6

SEMESTER8:BusinessStatistics

CO1: Toknowtheconceptofstatisticsandit'simportantandreal life

CO2: Toprovidethepractical exposes andcalculationofmeasureofcentraltendency

CO3: Toprovidepracticalknowledgeofdispersioncoefficientvariation

CO4: Toknowtherelativemeasureofcurliest

CO5: Tounderstandcorrelationandconceptprobableerror

5x8mappingmatrixofCos–PosispreparedinthisregardforBusinessStatistics

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	2	3	2	2	3	2
CO2	2	3	3	3	2	2	2	3
CO3	3	2	2	2	3	3	2	3
CO4	3	3	3	-	3	2	2	2
CO5	2	3	3	3	3	3	3	3
AVERAGE	2.4	2.8	2.6	2.2	2.6	2.4	2.4	2.6

SEMESTER9:Marketing

CO1: Todevelopanideaaboutmarketing environment

CO2: Toknowthebuyingdecisionsandmarketsegmentations

CO3: TolearnproductlifecyclenewproductsBPL

CO4: Toknowthepricedeterminationandimpactonskimmingandpenetration

CO5: To understand advertising sales promotion public relations and always distributionchannels

5x8mappingmatrixofCos–PosispreparedinthisregardforMarketing

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	2	2	3	3	2
CO2	3	2	3	3	3	2	3	2
CO3	2	3	2	3	3	2	2	3
CO4	3	2	2	2	3	3	2	2
CO5	3	3	2	3	2	2	3	2
AVERAGE	2.6	2.6	2.4	2.6	2.6	2.4	2.6	2.2

SEMESTER10:CorporateAccounting

CO1:Toawaretheprocessofbookbuildingtreatmentofsharecapital

CO2:Toknowtheadventuresandbybackofshares

CO3:Toanalysisvariousofgoodwillmethods

CO4:Toevaluatevaluationofshares

CO5:Todevelopknowledgeoffinalaccountsascompanyact2013

5x8mappingmatrixofCos–PosispreparedinthisregardforCorporateAccounting

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	2	1	3	2	3	3
CO2	3	2	3	3	3	2	2	2
CO3	2	3	3	2	3	3	3	3
CO4	2	2	3	3	2	3	2	2
CO5	3	3	1	3	2	2	3	3
AVERAGE	2.6	2.6	2.4	2.4	2.6	2.4	2.6	2.6

SEMESTER11:CostandManagementAccounting

CO1:Toknowthevariousconstantmethodsmanagementtechniques

CO2:Tounderstandthevaluationofmaterialsmethodsofpaymentandinsetcourse

CO3:Tounderstandthejobcosting

CO4:Toknowthepreparationoffinancialstatementsandit'sanalysis

CO5:Toknowthevalueadaptedoneachunitandestimationofprofit

5x8mappingmatrixofCos–PosispreparedinthisregardforCostandManagement Accounting

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	2	3	3	3	3
CO2	3	2	3	3	3	2	2	3
CO3	2	2	2	2	2	3	3	2
CO4	3	3	3	3	3	2	2	3
CO5	3	3	3	2	3	3	3	3
AVERAGE	2.6	2.6	2.8	2.4	2.8	2.6	2.6	2.8

SEMESTER12:IncomeTax

CO1: Toknowthevariousconstantmethodsmanagementtechniques

CO2: Tounderstandthevaluationsofmaterialsmethodsofpaymentandinsetcourse

CO3: Tounderstandthejobcosting

CO4: Toknowthepreparationoffinancialstatementsandit'sanalysis

CO5: Toknowthevalueaddedoneachunitandestimationofprofit

5x8mappingmatrixofCos–PosispreparedinthisregardforIncomeTax

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	3	3	3	3
CO2	2	2	3	2	2	2	3	2
CO3	3	2	3	2	2	2	2	3
CO4	3	3	2	3	3	3	3	2
CO5	2	3	3	2	3	3	2	3
AVERAGE	2.6	2.6	2.8	2.4	2.6	2.6	2.6	2.6

SEMESTER13:BusinessLaw

CO1: TounderstandtheessentialelementsofIndiancontractact1872 **CO2**

:To develop valid offer, acceptance and consideration concepts **CO3**

:To know the minors rules contract etc

CO4: Saleofgoodsactconsumertodetruderetrieves'

CO5: Toknowtheoverviewdigitalandentercyberslaws

5x8mappingmatrixofCos–PosispreparedinthisregardforBusinessLaw

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	-	3	2	3	3
CO2	3	3	2	3	2	3	2	2
CO3	3	2	2	-	3	2	2	3
CO4	2	3	3	3	3	3	3	3
CO5	3	2	2	3	2	3	3	2
AVERAGE	2.8	2.6	2.4	1.8	2.6	2.6	2.6	2.6

SEMESTER14:Auditing

CO1: Toknowtheimportanceofauditingroleofauditor

CO2: Toknowobjectofdifferenttypesofaudits

CO3: Tounderstandtheauditnotebookandplanningofaudit

CO4: Toenhanceskillsof beachinginvestigation

CO5: Toknowtheconceptofauditreportwritingskills

5x8mappingmatrixofCos–PosispreparedinthisregardforAuditing

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	3	3	3	3	3
CO2	3	2	3	2	3	2	2	2
CO3	2	3	2	3	3	3	3	3
CO4	2	3	3	2	2	2	2	3
CO5	3	3	3	3	2	3	2	2
AVERAGE	2.4	2.8	2.8	2.6	2.6	2.6	2.4	2.6

SEMESTER15:GoodsandServiceTax

CO1: ToknowcomponentsofGSTandbasicprinciples

CO2: ToknowthevariousGSTmodels

CO3: TounderstandtheGSTcompositionandsupply

CO4: ToknowtheinputtaxcreditutilizationbetweenCGSTSGST

CO5: ToenhanceskillsofGSTreturns

5x8mappingmatrixofCos–PosispreparedinthisregardforGoodsandServiceTax

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	2	3	2	3	2	3
CO2	2	2	3	2	3	2	3	2
CO3	3	2	2	3	2	3	3	3
CO4	2	3	3	3	2	3	2	3
CO5	2	3	2	2	3	2	3	2
AVERAGE	2.4	2.6	2.4	2.6	2.4	2.6	2.6	2.6

SEMESTER16:CostControlTechniques

CO1: To know essential cost control and reduction techniques

CO2: To know the application of ABC analysis and overhead cost stars

CO3 : To know the key factors of maker by destination

CO4: To know components of standard various analysis **CO5**

: To know the modern technologies applications

5x8 mapping matrix of Cos–Pos is prepared in this regard for Cost Control Techniques

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	2	2	3	3	3	3
CO2	3	3	3	3	3	2	3	3
CO3	3	2	2	3	2	2	3	2
CO4	2	3	2	3	3	3	2	3
CO5	3	3	3	2	2	2	3	2
AVERAGE	2.6	2.6	2.4	2.6	2.6	2.4	2.8	2.6

SEMESTER17:ManagementAccountingandPractice

CO1: Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.

CO2: Computer ratios and draw inferences

CO3: Analyze the performance of the organization by preparing funds flow statement and cash flow statements

CO4: Prepare cash budget, fixed budget and flexible budget

CO5: To know the various constant methods management techniques

5x8 mapping matrix of Cos–Pos is prepared in this regard for Management Accounting and Practice

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	3	3	3	3	3
CO2	2	3	2	2	2	3	2	2
CO3	3	2	3	3	3	3	3	2
CO4	2	3	2	3	2	2	3	3
CO5	3	3	3	2	3	2	3	3
AVERAGE	2.4	2.8	2.6	2.6	2.6	2.6	2.8	2.6

SEMESTER18:LifeInsurancewithPractice

CO1:Tounderstandthefeaturesoflifeinsurancepolicyandschemes

CO2:Tounderstandthejointlifepoliciesandeducationalplants

CO3:Toknowtheprincipalofinsurableinterest

CO4:Toknowtheinsuranceclaimsandsettlementsconsumerprotectionetc

CO5:ToknowtheroleofIRDA

5x8mappingmatrixofCos–PosispreparedinthisregardforLifeInsurancewithPractice

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	3	2	2	2	2
CO2	2	3	3	2	3	3	2	3
CO3	2	3	3	2	2	2	3	3
CO4	2	2	2	3	3	2	3	3
CO5	3	3	2	2	3	3	3	3
AVERAGE	2.4	2.6	2.6	2.4	2.6	2.4	2.6	2.8

SEMESTER19:GeneralInsurancewithPractice

CO1:ToknowframewalkofIRDAobjectiveandpowers

CO2:Toknowmotorvehicleactandcompilationstructure

CO3 :Toknow marineinsurancecalculationandpayment ofclaims

CO4:Tounderstandtheagriculturalinsuranceandproperlifestock **CO5**

:Calculation of premium and claims

5x8mappingmatrixofCos–PosispreparedinthisregardforGeneralInsurancewithPractice

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	2	3	3	3	3	3
CO2	2	3	3	-	2	2	2	3
CO3	2	3	2	3	3	3	2	2
CO4	3	2	3	3	2	1	2	2
CO5	3	1	2	2	2	2	3	3
AVERAGE	2.6	2.4	2.4	2.2	2.4	2.2	2.4	2.6

SEMESTER 20:Digital Marketing

- CO1: To analysis online micro and macro business marketing techniques
- CO2 :To know objective and website creation
- CO3 :To enhance the rule such intention to optimization skills
- CO4 :To develop skill of social networking and video creation
- CO5 :To know the evaluation email marketing

5x8 mapping matrix of Cos –Pos is prepared in this regard for Digital Marketing

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	3	3	3	2	3	3
CO2	2	3	2	3	2	2	3	3
CO3	3	2	2	2	2	3	3	3
CO4	3	3	3	3	2	2	2	2
CO5	3	3	3	2	3	3	2	3
AVERAGE	2.6	2.6	2.6	2.6	2.4	2.4	2.6	2.8

SEMESTER 21:Service Marketing

- CO1: To discuss the scope growth of service sector
- CO2 :To know the stages of consumer behavior in service sector
- CO3 :To know the relationship marketing and services marketing techniques
- CO4 :To define the service standards
- CO5 :To know the need of quality dimensions

5x8 mapping matrix of Cos –Pos is prepared in this regard for Service Marketing

COS/POS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	2	3	2	2	3	3
CO2	2	3	2	3	3	3	3	3
CO3	3	3	1	2	3	2	2	2
CO4	2	2	3	3	2	3	3	2
CO5	2	1	3	1	1	3	2	2
AVERAGE	2.4	2.4	2.2	2.4	2.2	2.6	2.6	2.4



CB

[Signature]
Principal
CSTS Govt. Kalasala
Jangareddigudem - 534447