

SPACES DEGREE COLLEGE, PAYAKARAOPETA
DEPARTMENT OF COMMERCE & MANAGEMENT
SEMESTER-I
COURSE 1: FUNDAMENTALS OF COMMERCE

Learning Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

Learning Outcomes:

At the end of the course, the student will able to

Identify the role commerce in Economic Development and Societal Development.

Equip with the knowledge of imports and exports and Balance of Payments.

Develop the skill of accounting and accounting principles.

They acquire knowledge on micro and macro economics and factors determine demand and supply.

An idea of Indian Tax system and various taxes levied on in India.

They will acquire skills on web design and digital marketing.

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SEMESTER-I
COURSE 2: BUSINESS ORGANIZATION

Learning Objectives:

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Learning outcomes:

After completing this course, a student will have:

Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.

The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems.

The application of Business Organization principles to solve business and industry related problems and

to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

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SEMESTER-II
COURSE 3: FINANCIAL ACCOUNTING

Learning Objectives:

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

- At the end of the course, the student will be able to
- identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Know the difference between Joint Ventures and Consignment.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organizations.

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SEMESTER-II
COURSE 4: OFFICE AUTOMATION TOOLS

Course Objectives:

The objective of this paper is to help students to acquire knowledge on the environment of GUI in Ms-Word and its features. To introduce the fundamentals concepts of using Ms-Word and its features to make it more useful and provide hands on use of Word, Excel and PowerPoint.

Learning Outcomes:

The students will be able:

- Understand concept of Word Processor and use its features.
- To use the advanced features of Ms-Word to make day to day usage easier.
- To work comfortably with Ms-Excel Environment.
- To create work sheets and user advanced feature of Excel.
- To create make presentations and inserting multimedia in them.

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SEMESTER-III
COURSE 5: ADVANCED ACCOUNTING

Learning Objectives:

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single-entry system, hire purchase system and partnership accounts.

Learning Outcomes:

At the end of the course, the student will able to;

- Understand the concept of Non-profit organizations and its accounting process,
- Comprehend the concept of single-entry system and preparation of statement of affairs,
Familiarize with the legal formalities at the time of dissolution of the firm,
- Prepare financial statements for partnership firm on dissolution of the firm and
- Employ critical thinking skills
- To understand the difference between the dissolution of the firm and dissolution of partnership.

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SEMESTER-III
COURSE 6: INCOME TAX

Learning Objectives:

- The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes.
- To impart skills for calculating various incomes and online filling of tax returns.

Learning Outcomes:

At the end of the course, the student will be able to;

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning, Understand the provisions and compute income tax for various sources,
- Grasp amendments made from time to time in Finance Act,
- Compute total income and define tax complications and structure and
- Prepare and File IT returns of individual at his own.

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SEMESTER-III
COURSE 7: E COMMERCE AND WEB DESIGNING

Course Objectives:

The course aims to help learners to acquire conceptual knowledge of fundamental concept of Ecommerce & Web Designing. Emphasize the importance of various E-commerce & Web Designing. Developing and implementing efficient algorithms.

Learning Outcomes:

The student will be able to:

- Explain how to create an e-commerce website from scratch, using PHP and the Bootstrap framework.
- Display featured products correctly on a web page, using the bootstrap system.
- Explain how product detail models are programmed to be dynamic.

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SEMESTER-III
COURSE 8: DIGITAL MARKETING

Course Objectives:

The course aims to identify the impact of digital space and digital marketing in reaching out to customers. Understand the importance of Search Engines and explain the working of Search Engines. Able to Define email Marketing and have knowledge on how Social Media Marketing is to be used by marketers?

Learning Outcomes:

The students will be able to:

- Use digital media for the creation of products and services and
- Relate Search Engines in the digital marketing ecosystem.
- Use Search Engine Marketing for advertisements and
- Know the Social Media platforms like Face book, Twitter, YouTube & LinkedIn for Marketing.
- Outline email Marketing and strategy to craft email marketing campaign.

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SEMESTER-IV
COURSE 9: CORPORATE ACCOUNTING

Learning Objectives:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Learning Outcomes:

At the end of the course, the student will able to;

- Understand the Accounting treatment of Share Capital and aware of process of book building, Demonstrate the procedure for issue of bonus shares and buyback of shares,
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments,
- Participate in the preparation of consolidated accounts for a corporate group
- Understand analysis of complex issues,
- Formulation of well-reasoned arguments and reaching better conclusions and
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

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SEMESTER-IV
COURSE 10: COST AND MANAGEMENT ACCOUNTING

Learning Objectives:

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:

At the end of the course, the student will be able to;

- Understand various costing methods and management techniques,
- Apply Cost and Management accounting methods for both manufacturing and service industry, Prepare cost sheet, quotations, and tenders to organization for different works,
- Analyze cost-volume-profit techniques to determine optimal managerial decisions,
- Compare and contrast the financial statements of firms and interpret the results and
- Prepare analysis of various special decisions, using relevant management techniques.

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SEMESTER-IV
COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Course Objectives:

The course aims to help the students will have the expertise in analyzing real time problems and providing appropriate solutions related to Computer Science & Engineering.

The students will have the knowledge of fundamental principles and innovative technologies to succeed in higher studies and research.

They continue to learn and to adapt technology developments combined with deep awareness of ethical responsibilities in profession.

Learning Outcomes:

- An ability to apply Knowledge of computing and mathematics in Computer Science & Engineering.
- They will analyze a problem, identify and define the computing requirements appropriate to its solution.
- An ability to design, implement and evaluate a computer-based system to meet desired needs with appropriate societal considerations.
- The will have knowledge on to conduct investigations, interpret data and provide conclusions in investigating complex problems related to Computer Science & Engineering.
- An ability to engage in continuing professional development and life-long learning.


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