## **Course Outcomes**

#### F Y.B.Com.

#### **Accountancy and Financial Management (UBCOMFSI.1)**

- Understanding the concepts of financial Accounting.
- ♣ Exposure to nature and advantages of Accounting, Accounting concepts and conventions, Accounting Standards.
- ♣ Preparation of Final Accounts of Manufacturing concern and departments.

#### **Accountancy and Financial Management (UBCOMFSII.1)**

- Accounting for hire purchase.
- ♣ Getting knowledge about accounting procedure of single entry system, branch accounts and consignment accounts.
- ♣ Accounting for fire insurance claim.

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## **Accountancy and Financial Management (UBCOMFSIII.1)**

- ♣ Understanding basic concepts of partnership final accounts based on adjustment of admission or retirement /death of partner.
- ♣ Getting acquainted with the procedure of piecemeal distribution of cash on liquidation of partnership firm.
- **♣** Understanding the accounting procedure of amalgamation.

## **Accountancy and Financial Management (UBCOMFSIV.1)**

- Getting acquainted with company accounts.
- Developing knowledge about redemption of preference share.
- Developing knowledge about redemption of debentures.

♣ Obtaining the knowledge of various provisions about profit prior to incorporation.

# Financial Accounting and Auditing -Management Accounting (UBCOMSSIII.201)

- ♣ Creating knowledge about vertical arrangement of income statement and balance sheet.
- ♣ Developing knowledge about preparation of common size statement, comparative statement and trend analysis.
- **♣** Developing knowledge about computing ratios.
- ♣ Developing knowledge about estimation of working capital requirement.
- **♣** Developing knowledge about project evaluation techniques.

#### Financial Accounting and Auditing -Auditing (UBCOMSSIV.201)

- ♣ Knowledge about auditing principles and techniques of auditing.
- **♣** Getting knowledge of vouching of cash and credit transactions.
- Knowing the appointment procedure of auditor.
- Getting knowledge of verification of cash and credit transactions.
- Knowledge about writing of audit reports.

#### T. Y.B.Com.

## Financial Accounting and Auditing -Financial Accounting (UBCOMTSV.1.1)

- Creating knowledge about internal reconstruction of the company.
- ♣ Attainment of knowledge about accounting procedure of company final account.
- ♣ Ability to get the knowledge about personal investment Accounts.

## Financial Accounting and Auditing -Financial Accounting (UBCOMTSVI.1.1)

- Understanding the accounting procedure for amalgamation and absorption of company
- ♣ Understanding the accounting procedure of liquidation of Ltd. company.
- Understanding the transactions of foreign currency.
- Understanding the accounting procedure of underwriting of shares company.

#### Financial Accounting and Auditing -Cost Accounting (UBCOMTSV.2.1)

- ♣ Creating knowledge about accounting for material, labour and overheads.
- ♣ Developing knowledge about preparation of cost sheets, tenders, quotations, etc. and reconciliation of cost accounts with financial accounts.

#### Financial Accounting and Auditing -Cost Accounting (UBCOMTSVI.2.1)

- Developing knowledge about preparation of cost control accounts.
- ♣ Developing knowledge about procedure for accounting for contract accounts and process accounts.
- ♣ Developing knowledge about accounting for marginal and standard costing.

# **Program Outcomes**

## **Master of Commerce (M. Com.)**

- Enrich knowledge with new ideas and techniques essential for business
- To apply qualitative skills to analyse and solve business problems.
- ➤ To carry out in depth study of accounting transactions of profit and non-profit making organizations.
- > To develop ability to analyse financial data for managerial decisions
- ➤ To inculcate knowledge of auditing principles & techniques.
- > To inculcate Knowledge about Cost Accounting Procedure and technique.

# **Course Outcomes**

#### M.Com – Sem. I

- **❖** Strategic Management (MIK)
- ♣ To understand the role and basic concepts of Strategy, Strategic Intent, Strategic flexibility and learning organization
- ♣ To comprehend the Strategic options at Corporate Level, Business Level and Functional Level
- **♣** To comprehend the strategy implementation process

- ♣ To develop the knowledge about Corporate Restructuring Strategies, Strategic Alliance, Public Private participation, Information technology strategies.
- **♣** To Understanding emerging strategic trends.

#### M.Com – Sem. I

- **\*** Cost and Management Accounting (RBP)
- ♣ To inculcate knowledge of Process Costing.
- ♣ To inculcate knowledge Cost Allocation and Activity Based Costing Systems.
- **♣** To inculcate knowledge of Responsibility Accounting.
- **♣** To carry out in depth study of Strategic Cost Management.