

DEPARTMENT OF ACCOUNTANCY

COURSE OUTCOME

B.Com. 1stSemester

FINANCIAL ACCOUNTING (COM-HC-1026)

Course Outcome	Course Outline	Blooms Taxonomy Level
Help students acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions	UNIT-1 To examine the qualitative aspect of the published financial statement and to analyse this statement in the light of applicable accounting standards	Evaluate
	UNIT-2 To apply basic knowledge on computerised accounting using Tally in preparing accounts	Apply
	UNIT-3 To acquire the concept and measurement of business income	Understand
	UNIT-4 Able to prepare final accounts of non-corporate entities	Apply
	UNIT-5 To acquire knowledge to prepare accounts of some other forms of business	Understand and Apply

B.Com. 2nd Semester

CORPORATE ACCOUNTING (COM-HC-2026)

Course Outcome	Course Outline	Blooms Taxonomy Level
To help students acquire the conceptual knowledge of the corporate accounting and to learn techniques of preparing the financial statements	UNIT-1 Provides knowledge on the various accounting procedures followed by the Companies Act 2013	Remember and Understand
	UNIT-2 To familiarise the concept of issue and redemption of shares and preparation of final accounts	Create and evaluate
	UNIT-3 Provide detail knowledge about internal reconstruction of companies	Understand
	UNIT-4 To provide detailed knowledge about amalgamation of companies	Analyse and apply
	UNIT-5 Enables to prepare consolidated financial statements as per AS-21	Create and apply

B.Com. 3rd Semester

INCOME TAX LAW AND PRACTICE(COM-HC-3026)

Course Outcome	Course Outline	Blooms Taxonomy Level
To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant rules	UNIT-1 To introduce the students with the basic concepts of income tax	Remember and apply
	UNIT-2 Enables to compute Income from Salaries and House Property	Apply
	UNIT-3 Helps in computation of income from Profits and Gains of business	Apply
	UNIT-4 Students will know and learn to compute Total Income and tax liability	Apply
	UNIT-5 Acquire skills to file income tax return	Understand and apply

OPERATION RESEARCH IN BUSINESS

(COM-GE-3046 B)

Course Outcome	Course Outline	Blooms Taxonomy Level
To help students acquire knowledge of business research and its application in problem solution	UNIT-1 Formulate operation research models to solve business problems	Create
	UNIT-2 Determine optimum levels of inputs for maximising profits, output and minimising losses by applying linear programming models	Apply
	UNIT-3 Understand the different types of cost in inventory control	Understand
	UNIT-4 Learn replacement problems	Remember
	UNIT-5 Understand project management	Understand

B.Com. 4th Semester

COST ACCOUNTING(COM-HC-4016)

Course Outcome	Course Outline	Blooms Taxonomy Level
To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting bookkeeping systems	UNIT-1 To familiarise with the concept of cost and cost sheet	Remember
	UNIT-2 To acquaint the students with the different techniques of inventory control	Understand and apply
	UNIT-3 To understand accounting and control of labour costs	Understand
	UNIT-4 To know and understand the classification, allocation, apportionment, and absorption of overheads	Remember and Understand
	UNIT-5 Learn the methods of costing	Understand
	UNIT-6 To understand book keeping in cost accounting	Understand

E-FILING OF RETURNS (COM-SEC-4054B)

Course Outcome	Course Outline	Blooms Taxonomy Level
To provide the students the concepts and practical knowledge about electronic filing of returns	Unit-1 To understand the conceptual framework of e-filing UNIT-2 To provide knowledge about Income Tax and e-filing of ITRS UNIT-3 To acquaint with TDS and e-filing of TDS returns UNIT-4 To acquire knowledge of GST and e-filing of GST returns	Remember Understand and apply Apply Analyse and apply

B.Com. 5th Semester

FUNDAMENTALS OF FINANCIAL MANAGEMENT (COM-HC-5026)

Course Outcome	Course Outline	Blooms Taxonomy Level
To familiarise the students with the principles and practice of Financial Management	UNIT-1 To understand the concept of Financial Management and risk and return analysis	Remember
	UNIT-2 To acquaint with Investment Decision	Understand
	UNIT-3 To gain knowledge about financial decision	Apply
	UNIT-4 To learn the different theories of Dividend Decisions	Remember
	UNIT-5 To familiarise the concept of Working Capital Decisions	Remember

B.Com. 5th Semester

DISCIPLINE SPECIFIC ELECTIVE

MANAGEMENT ACCOUNTING(COM-DSE-HC-5036 A)

Course Outcome	Course Outline	Blooms Taxonomy Level
To impart the students, knowledge about the use of financial, costs and other data for the purpose of managerial planning, control and decision making	UNIT-1 To understand the concept of management accounting and application of cost concept in managerial decision making	Analyse and apply
	UNIT-2 To equip with the techniques of financial statement analysis	Evaluate and apply
	UNIT-3 Enable to prepare different kinds of budgets	Apply
	UNIT-4 To acquaint with Standard Costing and Variance Analysis	Understand
	UNIT-5 To provide knowledge on Marginal Costing and its techniques	Understand

ADVANCED FINANCIAL ACCOUNTING (COM-DSE-HC-5036 B)

Course Outcome	Course Outline	Blooms Taxonomy Level
<p>Aim to impart advanced knowledge on financial accounting applicable in business of special nature and on government accounting system</p>	<p>UNIT-1 to acquire knowledge for preparation of Royalty Account</p>	<p>Understand</p>
	<p>UNIT-2 To learn to prepare departmental accounts</p>	<p>Remember</p>
	<p>UNIT-3 To gain knowledge on Accounting for Amalgamation and Dissolution of partnership firm</p>	<p>Remember</p>
	<p>UNIT-4 To acquire knowledge on the methods and procedures for the calculation of insurance claims</p>	<p>Apply</p>
	<p>UNIT-5 To familiarise with government accounting</p>	<p>Remember</p>

B.Com. 6th Semester

AUDITING AND CORPORATE GOVERNANACE (COM-HC-6016)

Course Outcome	Course Outline	Blooms Taxonomy Level
To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of corporate governance and corporate social responsibility	UNIT-1 To provide basic knowledge of auditing and its principles and techniques	Remember
	Unit-2 To acquaint with audit of companies	Understand
	UNIT-3 To provide knowledge on special areas of audit	Understand and remember
	UNIT- 4 To familiarise with the concept of corporate governance	Remember
	UNIT-5 To give an overview of Business Ethics	Understand
	UNIT-6 To know about Corporate Social Responsibility	Understand

INDIRECT TAX LAWS (COM-HC-6026)

Course Outcome	Course Outline	Blooms Taxonomy Level
To provide basic knowledge and equip students with application of principles and provisions of Service Tax,VAT,Central Excise and CustomsLaws	UNIT-1 To provide knowledge on the basic concept of Indirect Tax and VAT	Understand and apply
	UNIT-2 To acquaint with Central Excise	Understand and apply
	UNIT-3 To provide an insight of Customs Law	Apply
	UNIT-4 To acquire knowledge on the structure of GST in India	Understand
	UNIT-5 To know how registration, levy and collection of tax under GST is done	Remember

DISCIPLINE SPECIFIC ELECTIVE

ADVANCED CORPORATE ACCOUNTING (COM-DSE-HC-6036C)

Course Outcome	Course Outline	Blooms Taxonomy Level
To help the students acquire advanced knowledge of Corporate Accounting and to learn the techniques of preparing accounts and statements under various corporate situations	UNIT-1 To give an overview of Accounting Standards	Remember
	UNIT-2 To acquaint with Corporate Annual Report and analysis with case studies	Remember and analyse
	UNIT-3 To learn the preparation and presentation of financial statements of banking companies	Understand and apply
	UNIT-4 To enable to prepare accounts of Insurance Companies	Understand
	UNIT-5 To understand the preparation of Investment Accounts	Understand

BUSINESS RESEARCH AND PROJECT WORK

(COM-DSE-HC-6036 F)

Course Outcome	Course Outline	Blooms Taxonomy Level
To provide a general understanding of Business Research and methods of Business Research. It will impart learning about how to collect, analyse, present and interpret data	UNIT-1 To understand the basic principles of research methodology	Understand
	UNIT-2 Familiarise with the research process	Remember
	UNIT-3 To acquaint with the measurement and hypothesis testing	Remember and Understand
	UNIT-4 To enable to prepare project report	Understand and create