

Sr. No.	Class	Subject	Course Outcome
1	M.Com I Sem I	DSC-1 Advanced Accountancy - Paper I	<ol style="list-style-type: none"><li>1. Understand concept of Accounting Standards and practical implications of AS-1 and AS-2</li><li>2. Familiar with preparing final accounts of service industries.</li><li>3. Demonstrate preparation of consolidated financial statements of holding company and its subsidiaries.</li><li>4. Understand preparation of financial statements of Insurance Companies with Schedules.</li></ol>
		DSC-2 Advanced Accountancy Paper II	<ol style="list-style-type: none"><li>1. Understand the fundamentals of Management Accounting.</li><li>2. Explain the analysis and interpretation of financial statements.</li><li>3. Demonstrate the estimation of working capital requirements.</li><li>4. Practice to analyze the changes in financial position.</li></ol>
		DSC-3 Advanced Accountancy Paper III	<ol style="list-style-type: none"><li>1) Compute Income from Salary</li><li>2) Compute Income from Business or Profession and House Property</li><li>3) Compute Total Income and Tax Liability</li><li>4) File E- Return and make E – Payment of Tax</li></ol>
		DSC -4 Advanced Accountancy Paper IV	<ol style="list-style-type: none"><li>1) know the basic information related to income tax.</li><li>2) Know important terms and how to determine Residential Status of an Assessee</li><li>3) Understand procedure of assessment and Income Tax Authorities</li></ol>
	Sem II	DSC-5 Advanced Accountancy - Paper V	<ol style="list-style-type: none"><li>1. accounting of business combination of companies</li><li>2. accounting of consumer co-operatives societies.</li><li>3. Understand the accounting for lease.</li><li>4. Understand the accounts of Electricity Companies.</li></ol>

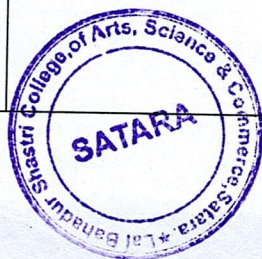


		DSC-6 Advanced Accountancy Paper VI	<ol style="list-style-type: none"> <li>1. Students will acquire the knowledge of elements of cost and cost sheet.</li> <li>2. Students will acquaint the knowledge and skill to prepare job cost sheet and contract account.</li> <li>3. Students will be able to explain the costing process for processing units and service organizations.</li> <li>4. Students will understand to reconcile the cost and financial accounts.</li> </ol>
		DSC-7 Advanced Accountancy Paper VII	<ol style="list-style-type: none"> <li>1. Understand the basic concepts and objectives of audit</li> <li>2. Gain working knowledge of generally accepted auditing procedures</li> <li>3. Identify the skills and techniques of conducting audit of various entities</li> <li>4. Know the recent trends in practice of audit</li> </ol>
		DSC- 8 Advanced Accountancy - Paper VIII	<ol style="list-style-type: none"> <li>1. Understand the basic concepts and objectives of audit</li> <li>2. Gain working knowledge of generally accepted auditing procedures</li> <li>3. Identify the skills and techniques of conducting audit of various entities</li> <li>4. Know the recent trends in practice of audit</li> </ol>

Sr. No.	Class	Subject	Course Outcome
1	M.Com II Sem III	<b>CC-C1: Management Accounting Paper I</b>	<ol style="list-style-type: none"> <li>1. Understand the fundamentals of Management Accounting.</li> <li>2. Explain the analysis and interpretation of financial statements.</li> <li>3. Demonstrate the estimation of working capital requirements.</li> <li>4. Practice to analyze the changes in financial position.</li> </ol>
		<b>Advanced Accountancy - Paper No.-V</b>	<ol style="list-style-type: none"> <li>1. Familiarity with accounting of business combination of companies</li> <li>2. Perfection in accounting of different types of co-operatives.</li> <li>3. Understanding the accounting for lease.</li> <li>4. understand the concept of social responsibility of accounting, environment accounting and human resource accounting.</li> </ol>



		<b>DSC -5 BUSINESS FINANCE- PAPER-I</b>	<ol style="list-style-type: none"> <li>1) Apply fundamental concepts of business finance and examine various finance decisions</li> <li>2) Compare different types of capital structure</li> <li>3) Compare and appraise various long-term and short-term sources of finance</li> <li>4) Illustrate various components of Working Capital Management.</li> </ol>
		<b>Advanced Costing Paper No. V</b>	<ol style="list-style-type: none"> <li>1. To understand the techniques of costing for decision making</li> <li>2. To analyse the cost for decision making with the help of marginal costing</li> <li>3. To identify the standard costs and compare them with the actuals</li> <li>4. To demonstrate the behaviour of cost drivers and its relevance</li> </ol>
	Sem IV	<b>CC-C2: Management Accounting Paper-II (Management Control System)</b>	<ol style="list-style-type: none"> <li>1. Understand the fundamentals of Management Control System and Reporting.</li> <li>2. Explain the marginal costing and cost-volume-profit analysis and practice decision making based thereon.</li> <li>3. Simulate the budgetary control system and demonstrate the budgeting.</li> <li>4. Practice to analyze the cost variances.</li> </ol>
		<b>DSC -7 BUSINESS FINANCE- PAPER-II</b>	<ol style="list-style-type: none"> <li>1) Become familiar with practical trading techniques in Indian stock market</li> <li>2) Understand how to build and evaluate the portfolio and different facets of portfolio management</li> <li>3) Acquire conceptual understanding of Corporate Restructuring</li> <li>4) Become aware of recent trends in business finance scenario with specific reference to Startup Funding, Angel Financing and FinTech services.</li> </ol>



		<b>Advanced Accountancy Paper VI (Income Tax: Computation of Total Income and Tax Liability)</b>	<ol style="list-style-type: none"> <li>1. To understand basic elements of computation and tax liability</li> <li>2. To analyse various sources of income and their taxability</li> <li>3. To know the deductions from income and their implication on taxability</li> </ol>
		<b>Advanced Accountancy Paper VII (Costing)</b>	<ol style="list-style-type: none"> <li>1. Students will acquire the knowledge of elements of cost and cost sheet.</li> <li>2. Students will acquaint the knowledge and skill to prepare job cost sheet and contract account.</li> <li>3. Students will explain the costing process for processing units and service organizations.</li> <li>4. Students will understand to reconcile the cost and financial accounts.</li> </ol>



  
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