

Department: Accountancy

Course Outcomes

Academic Year
2025-26

B.Com. (Accountancy)

Class: F.Y.B. Com.

Semester I

Course (Paper) Name and No.: Accountancy and Financial Management – I **BTL**

CO1	Remembering: Define the accounting standards.	I. Remembering
CO2	Applying: Solve LLP concern final account.	III. Applying
CO3	Creating: Design departmental final account.	VI. Creating
CO4	Evaluating: Assess Bank Balance and Cash Balance	V. Evaluating

Class: F.Y.B. Com.

Semester I

Course (Paper) Name and No.: Personal Financial Planning-I **BTL**

CO1	Understanding: Identify Personal Financial Planning factors.	II. Remembering
CO2	Evaluating: Decide Life Insurance Avenues in Personal Financial Planning	V. Evaluating

Class: F.Y.B. Com.

Semester II

Course (Paper) Name and No.: Accountancy and Financial Management-II **BTL**

CO1	Remembering: Define the conversion method in incomplete records of accounting.	I. Remembering
CO2	Creating: Construct the Branch Profit or Loss.	VI. Creating
CO3	Remembering: Define the accounting standards	I. Remembering
CO4	Creating: Build new company in tally ERP 9	VI. Creating

Class: F.Y.B. Com.

Semester II

Course (Paper) Name and No.: Fundamentals of Accountancy **BTL**

CO1	Remembering: Define Accountancy and its various concepts	I. Remembering
CO2	Understanding: Understanding the financial statements	II. Understanding

Class: F.Y.B. Com.

Semester II

Course (Paper) Name and No.: Personal Financial Planning-II **BTL**

CO1	Understanding: Identify Personal Tax planning factors	II. Understanding
CO2	Evaluating: Decide Investment Avenues in personal Financial Planning	V. Evaluating

Class: S.Y.B. Com.

Semester III

Course (Paper) Name and No.: Accountancy and Financial Management-III **BTL**

CO1	Applying: Solve the partnership final account with respect to admission, retirement and death from Partnership firm	III. Applying
CO2	Understanding: Find Purchase consideration in amalgamation of Firms.	II. Understanding
CO3	Creating: Construct the hire purchase Table and journalized the transactions	VI. Creating

Class: S.Y.B. Com.

Semester III

Course (Paper) Name and No.: Bhartiya Perspective: Accounting and Commerce Through History **BTL**

CO1	Summarize : Summerize the Talent and learning practices in ancient India	I. Remembering
CO2	Understanding : Explain the evolution of accounting practices in Bharat	II. Understanding

Class: S.Y.B. Com.

Semester III

Course (Paper) Name and No.: Financial Data Analysis **BTL**

CO1	Remembering the concept of excel	I. Remembering
CO2	Understand advanced data analysis skills	II. Understanding
CO3	Apply basic Power BI concepts such as charts, datasets, reports, dashboards for data analysis	VI. Creating

Class: S.Y.B. Com.

Semester IV

Course (Paper) Name and No.: Accountancy and Financial Management-IV **BTL**

CO1	Remembering: Define the basics of issue of shares and debentures	I. Remembering
CO2	Analyzing: Analyze the company income statement between pre and post period on the basis of incorporation	III. Applying
CO3	Evaluating: Summarized the concept of accounting software.	V. Evaluating

Class: T.Y.B. Com.

Semester V

Course (Paper) Name and No.: Financial Accounting and Auditing V-(Financial Accounting) **BTL**

CO1	Analyzing: Categorize the assets and liabilities in vertical format.	IV. Analyzing
CO2	Remembering: Find the capital Reserve in internal Reconstruction	I. Remembering
CO3	Analyzing: Testing the applicability of Buy Back conditions.	IV. Analyzing
CO4	Applying: Build Investment Account of a particular person and ethical behaviour and its implications for accountants.	III. Applying
CO-5	Evaluating: Summarized the concept of application of excel in business for accounting	V. Evaluating

Class: T.Y.B. Com.

Semester V

Course (Paper) Name and No.: Financial Accounting and Auditing VI-(Cost Accounting) BTL

CO1	Understanding: Explain the concept of Cost Accounting, cost centre, Cost Unit, Elements of Cost, Coding System	II. Understanding
CO2	Applying: Apply the concept of Material cost, Stock Levels, Inventory control, EOQ and Stock Turnover Ratio	III. Applying
CO3	Creating: Solve Practical Problems on Labour Cost and Overheads	VI. Creating
CO4	Creating: Construct Cost Sheet and Reconciliation of Cost and Financial Statement.	VI. Creating

Class: T.Y.B. Com.

Semester V

Course (Paper) Name and No.: Direct and Indirect Taxes I (Direct Tax) BTL

CO1	Understanding: Summarise the basic concept, of Income Tax and Residential Status	II. Understanding
CO2	Applying: Apply Various deduction from Total Income	III. Applying
CO3	Evaluating: Assess the income from Salaries, house property, capital Gain and Business Income.	V. Evaluating
CO4	Creating: Solve the Computation of Total Income for Individual and filling ITR-1 Form	VI. Creating

Class: T.Y.B. Com.

Semester V

Course (Paper) Name and No.: Management Accounting & Auditing Techniques

BTL

CO1	Evaluating : Interpret financial statement of company	V. Evaluating
CO2	Analyzing : Analyze various ratio like balance sheet ratio and Revenue statement ratio	IV. Analyzing
CO3	Understanding concept of Auditing, Audit plan, procedure and Documentation	II. Understanding
CO4	Evaluating : Evaluating audit techniques	V. Evaluating

Class: T.Y.B. Com.

Semester VI

Course (Paper) Name and No.: Financial Accounting and Auditing VII-(Financial Accounting)

BTL

CO1	Creating: Solve Purchase Consideration for amalgamation, absorption and external reconstruction	VI. Creating
CO2	Applying: Solve problems on foreign currency	III. Applying
CO3	Creating: Compose the table of Net liability in Underwriting of Shares and Debentures	VI. Creating
CO4	Evaluating: Determine the net profit or Loss and Assets and Liabilities of Limited Liability Partnership Firm	V. Evaluating
CO5	Evaluating: Summarized the concept of Mutual Fund	V. Evaluating

Class: T.Y.B. Com.

Semester VI

Course (Paper) Name and No.: Financial Accounting and Auditing VIII-(Cost Accounting)

BTL

CO1	Applying: Apply the concept of Budgetary control for preparing Cash budget	III. Applying
CO2	Applying: Solve Problems on Process Costing	III. Applying
CO3	Applying: Solve Problems on Contract Costing	VI. Creating
CO4	Evaluating: Evaluate Concept of Contract Costing and Marginal Costing	V. Evaluating
CO5	Creating: Compare the Actual cost with Standard cost and able to do variance Analysis.	VI. Creating

Class: T.Y.B. Com.

Semester VI

Course (Paper) Name and No.: Direct and Indirect Taxes II (Indirect Tax)

BTL

CO1	Remembering: Find the taxable and non-taxable supplies	I. Remembering
CO2	Understanding: Outline the basic concept of Indirect Taxes (Goods and Service tax).	II. Understanding
CO3	Evaluating: Determine the Time, Place and Value of Supply	V. Evaluating
CO4	Creating: Solve Input Tax Credit & Payment of Tax and Registration under GST Law	VI. Creating

Course Outcomes

Academic Year

2025-26

Department:

Accountancy

M.Com.

(Advanced Accountancy)

Class: M. Com. Part I

Semester I

Course (Paper) Name and No.: Auditing

BTL

CO1	Explain the concept of Auditing	II. Understanding
CO2	Outline Audit plan, procedure, and Documentation	II. Understanding
CO3	Outline of different types of audit law	II. Understanding
CO4	Compile data in a computer to smooth audit control.	VI. Creating

Class: M. Com. Part I

Semester I

Course (Paper) Name and No.: Corporate Finance

BTL

CO1	Explain the Scope and objectives of Financial Management.	II. Understanding
CO2	Calculating the Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM	IV Applying
CO3	Examine Application of Capital Budgeting.	IV Analyzing

CO4	Solving the problems on Cost of Capital, Capital Structure Decisions and Business Risk and Financial Risk	VI Creating
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Class: M. Com. Part I

Semester I

Course (Paper) Name and No.: Indian Financial System BTL

CO1	Explain the Financial system in India.	II. Understanding
CO2	Identify the financial market and its operations.	IV. Applying
CO3	Identify the financial services and its operations.	IV. Applying
CO4	Evaluation of financial instruments	V, Evaluate

Class: M. Com. Part I

Semester II

Course (Paper) Name and No.: Personal Financial Planning BTL

CO1	Associate Personal Financial & Tax Planning factors.	II. Understanding
CO2	Decide money management in Personal Financial Planning.	V, Evaluate
CO3	Associate with personal retirement planning factors.	II. Understanding
CO4	Decide Investment Avenues in Personal Financial Planning.	V, Evaluate

Class: M. Com. Part I

Semester II

Course (Paper) Name and No.: Cost and Management Accounting BTL

CO1	Solve the problems based on Cost Accounting Standard.	III. Applying
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CO2	Calculating the profitability of business using marginal costing techniques	IV Analyzing
CO3	Assessing the decision to be made under different alternatives under marginal costing	V Evaluating
CO4	Gathering importance of costing techniques and methodology	II understanding

Class: M. Com. Part I

Semester II

Course (Paper) Name and No.: On Job Training

BTL

CO1	Identify the various job opportunity in the market.	III. Applying
CO2	Evaluate personal skill and Knowledge required for employment.	V Evaluating
CO3	Examine the application of various courses knowledge in real market.	IV Analyzing
CO4	Solving the problems on the basis of skill and knowledge acquired in academic education.	III. Applying

Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Advanced Financial Accounting

BTL

CO1	Explain the concept of Foreign Branches	II Understanding
CO2	Solve problems based on banking final account	III . Applying
CO3	Outline of different Provisions of Insurance Company	IV. Analyzing
CO4	To study cooperative societies Accounting	II Understanding

Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Advanced Cost accounting BTL

CO1	To explain various concept of process costing & compute inter-process profit and Prepare statement of equivalent production by applying weighted average and FIFO method.	III-Apply-
CO2	To discuss Various components of cost allocation & ABC system and to determine and compare cost per unit under traditional method and ABC method.	V-Evaluate
CO3	To enumerate steps of implementing responsibility accounting and evaluate the performance report.	V-Evaluate
CO4	To demonstrate the knowledge of transfer pricing, target costing and inflation accounting and calculate transfer price, target cost, CPP value in context of inflation accounting.	III-Apply-

Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Taxation I (Direct Tax) BTL

CO1	Solve Problems pertaining to Residential status	III. Applying
CO2	Interpreting what would be tax liability under different heads of income	II. Understanding
CO3	Estimating the impact on tax liability using benevolent provisions of the Income-tax Act. ie deductions and exemption	IV. Analyzing
CO4	Assessing the tax for corporate as well as non-corporate entities	V. Evaluating

Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Taxation-III (International Taxation) BTL

CO1	Explain the concept of Double Taxation Avoidance Agreement (DTAA)	II. Understanding
CO2	Assess how individuals can use DTAA to optimize their tax liabilities.	V. Evaluate

Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Security Analysis and Portfolio Management-I **BTL**

CO1	To establish a conceptual frame work for Investment.	II. Understanding
CO2	To utilize skill of optimizing returns for Security Analysis.	II. Applying
CO3	Outline of different income securities like fixed and variable	II. Understanding
CO4	To study different Models and apply it to practical situation	IV. Creating

Class: M. Com. Part II

Semester III

Course (Paper) Name and No.: Research Project **BTL**

CO1	Determining for Problem.	Applying -III
CO2	Questioning for the problem.	Analysing-IV
CO3	Hypothesising for tentative solution.	Evaluating-V
CO4	Testing the hypothesis.	Evaluating-V

Class: M. Com. Part II

Semester IV

Course (Paper) Name and No.: Corporate Financial Accountancy **BTL**

CO1	Explain the need, Scope, and objectives of Corporate Financial Reporting.	I. Remembering-
CO2	Applicability of Accounting Standards	III. Applying-
CO3	Calculate value of Business.	V. Evaluating
CO4	To understand consolidated financial statement	II. Understanding

Class: M. Com. Part II

Semester IV

Course (Paper) Name and No.: Financial Management

BTL

CO1	Explain the need, Scope, and objectives of Financial Management.	I. Understand
CO2	Calculating the Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation, and YTM.	III. Apply
CO3	Estimated working capital for managing short-term finance in the organization.	V. Evaluate
CO4	Compile Income Statement Ratios, Balance Sheet Ratios and Combined Ratios	III. Apply

Class: M. Com. Part II

Semester IV

Course (Paper) Name and No.: Taxation-II (Indirect Tax)

BTL

CO1	Solve the problems relating to Registration under GST	III. Applying
CO2	calculate the Tax payable under GST	IV. Analyzing
CO3	Assessing the alternatives for payment of GST	V. Evaluating
CO4	Summarizing the need and importance of GST registration	II. Understanding
CO5	Determining Payment of GST	V. Evaluating

Class: M. Com. Part II

Semester IV

Course (Paper) Name and No.: Security Analysis and Portfolio Management - II **BTL**

CO1	Explain the concept of Portfolio theories	I. Understanding
CO2	Solve problems with financial analysis and Ratio analysis	III. Applying
CO3	Identify derivative market structure	IV. Analyzing
CO4	To study cooperative societies Accounting	V. Evaluative

Class: M. Com. Part II

Semester IV

Course (Paper) Name and No.: Research Project **BTL**

CO1	Determining for Problem.	Applying -III
CO2	Questioning for the problem.	Analysing-IV
CO3	Hypothesising for tentative solution.	Evaluating-V
CO4	Testing the hypothesis.	Evaluating-V