## BACHELOR OF COMMERCE PROGRAMME SPECIFIC OUTCOMES

- 1. The students will be able to understand the basic concepts of Final Accounts of Manufacturing Concern, Partnership Firms, Limited Liability Partnership and Private Limited Companies.
- 2. The students will be able to understand the concepts of Departmental Accounting, Hire Purchase Accounting, Consignment Accounting, Branch Accounting, Single Entry, Fire Insurance Claim, Piecemeal Distribution of Cash, Amalgamation of Firms, Conversion of Partnership Firms into Limited Company, Redemption of Preference Shares and Debentures, Treatment of Profit Prior to Incorporation, Personal Investment Accounting, Accounting of transactions involving Foreign currency, statement of underwriters liability.
- 3. The students will be able to Understand the basics of Auditing
- 4. The students will be able to understand the basics of Management Accounting including Financial Statement Analysis, Ratio Analysis, Pricing, Budgetary Control, Cost Allocation and performance evaluation.
- 5. The students will be able to understand the basic concepts related to Companies, its Final Accounts, Internal Reconstruction, Buy back of Shares, Amalgamation, Absorption and External Reconstruction and liquidation of company.
- 6. The students will be able to Understand the basic concepts of Cost accounting including Material, Labour and Overhead Costing.
- 7. The students will be able to Understand cost recording systems and different types of costing viz. Contract costing, process costing, standard costing and marginal costing,
- 8. The students will be able to Understand the basic concepts of Income Tax and Goods and Service Tax

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## MASTER OF COMMERCE (ADVANCED ACCOUNTANCY) PROGRAMME SPECIFIC OUTCOMES

- 1. Understand the fundamental concepts of accounting practices in India and in International Market.
- 2. Gain advanced knowledge in the field of traditional and modern accounting practices.
- 3. Obtain knowledge and skills in the subject of Corporate Financial Reporting
- 4. Have analytical skills to critically evaluate the scope and importance of accounting information for making effective decisions.
- 5. Identify, analyze and solve the problems of various issues in accounting and finance through different tools and techniques.

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