

COURSE OBJECTIVES & COURSE OUTCOMES

Subject: Financial Accounting (Elements of Financial Accounting I)

F.Y.B.COM (Accounting & Finance)

(Semester I)

Sr. No.	Course Objectives	Course Outcomes
1)	To help the students to compare and contrast the concept of Capital and Revenue and its applications and also to explain the concept of Stock Valuation and prepare Stock Reconciliation Statements.	Students would compare and contrast the concept of Capital and Revenue and its practical application. They would also explain the concept of Stock Valuation and prepare Stock Reconciliation Statements.
2)	To help the student to develop professional skills so as to prepare final accounts of a Manufacturing concern.	Students would develop professional skills so as to prepare of final accounts of a Manufacturing concern
3)	To make the students analyse the concept, procedure and steps involved in preparing Departmental Final Accounts with allocation of expenses amongst the Departments.	Students would analyse the concept, procedure and steps to prepare Departmental Final Accounts with allocation of expenses amongst the Departments.
4)	To help the students analyse the concept of Hire Purchase transactions and the procedure and steps involved in accounting for Hire Purchase transactions.	Students would analyse the concept of Hire Purchase and complete the accounting for Hire Purchase transactions.