

## **COURSE OBJECTIVES & COURSE OUTCOMES**

**Subject: Financial Accounting (Special Accounting Areas) – II**

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

**(Semester II)**

<b>Sr. No.</b>	<b>Course Objectives</b>	<b>Course Outcomes</b>
1)	To enable the students to explain the concept, procedure and steps involved in preparation of final accounts from incomplete records.	Students would compare and contrast the concept of accounting from incomplete record and would prepare final accounts from incomplete records.
2)	To help the students to describe and evaluate the concept of Goods sent on consignment basis and accounting for consignment transactions.	Students would evaluate the concept of Goods sent on consignment basis and prepare consignment accounts.
3)	To help the students to interpret the concept of branch accounting and prepare branch accounts under debtors and stock and debtors method of accounting.	Students would interpret and discuss the branch accounting concept and prepare branch account under debtors and stock and debtors method of accounting.
4)	To enable the students to calculate the claims to be submitted to Insurance Company in case of fire.	Students would calculate the claims to be submitted to the insurance company in case of a fire.