COURSE OBJECTIVES AND COURSE OUTCOMES

S.Y.B.COM. (SEMESTER - III)

SUBJECT: MANAGEMENT ACCOUNTING

Sr. No.	Course Objectives	Course Outcomes
1)	To help students explain basic concepts and importance & functions of Management Accounting	Students would explain the significance of basic concept, importance & Functions of Management Accounting
2)	To help the students to illustrate the format of Vertical Financial Statements, analysis and interpretations of Financial Statement	Students would illustrate the Vertical format of financial statements, and also tools of financial analysis such as Trend Analysis, Comparative Analysis and Common Size Statement
3)	To help the students to calculate the various ratios and interpret it	Students would calculate the various ratios and interpret it
4)	To help the students to calculate the estimated working capital requirements of the entity	Students would calculate the estimated working capital requirement of the entity
5)	To help the students to apply the Capital Budgeting methods in decision making	Students would apply Capital Budgeting methods such as Pay Back Period method, Net Present Value method, Profitability Index method and Average Rate of Return method in decision making

S.Y.B.COM. (SEMESTER - IV)

SUBJECT: AUDITING

Sr. No.	Course Objectives	Course Outcomes
1)	To help the students explain the concept of auditing, basic terms used and types of audit	Students would explain the basic terms and concepts related to auditing
2)	To help the students explain the objectives, importance and the process of audit planning, preparation of an audit program and audit working papers	Students would explain the objectives and importance of audit planning, preparation of an audit program and audit working papers
3)	To make students evaluate the various auditing techniques and the basic concepts related to internal auditing	Students would evaluate the various concepts related to auditing techniques like audit sampling, test check, materiality as well as understand the basic concepts related to internal audit
4)	To help the students evaluate the auditing techniques of vouching and verification in detail	Students would evaluate the auditing technique of vouching of various transactions in relation to incomes, expenses etc. and auditing technique of verification as regards balance sheet items