## **COURSE OBJECTIVES AND COURSE OUTCOMES**

### T.Y.B.COM. (SEMESTER - V)

# **SUBJECT: FINANCIAL ACCOUNTING - I**

Sr. No.	Course Objectives	Course Outcomes
1)	To enable the students to explain fundamentals of preparation of financial statements of Company	Students would explain the fundamentals of preparation of financial statements of Company
2)	To enable the students to evaluate the fundamentals of accounting for Internal Reconstruction of Company	Students would evaluate the fundamentals of accounting for Internal Construction of Company
3)	To enable the students to prepare Investments for an investor	Students would prepare Investment account for an investor
4)	To enable the students to discuss the fundamentals of accounting for buy-back of shares	Students would discuss the fundamentals of accounting for buy-back of shares
5)	To enable the students to discuss the concept of Ethical behaviour and implications for accountants	Students would discuss the concept of ethical behaviour and implications for accountants

# T.Y.B.COM. (SEMESTER - VI)

## **SUBJECT: FINANCIAL ACCOUNTING - II**

Sr. No.	Course Objectives	Course Outcomes
1)	To enable the students to solve the accounting problems for Amalgamation of Companies and external reconstruction	Students would solve the accounting problems for amalgamation and external reconstruction
2)	To enable the students to understand fundamentals of accounting for transactions in foreign currency	Students will be able to account for transactions in foreign currency
3)	To enable the students to discuss fundamentals of accounting for liquidation of company	Students would discuss the fundamentals of accounting for liquidation of company
4)	To enable the students to discuss fundamentals of accounting for underwriting of securities	Students would discuss the fundamentals of accounting for underwriting of securities
5)	To enable the students to understand fundamentals of preparation of financial statements of a Limited Liability Partnership	Students would prepare financial statements of a Limited Liability Partnership