



**Programme Outcomes, Programme Specific Outcomes and Course Outcomes  
Bachelor of Commerce (B.Com.)**

**Sem. V- FAA III- Cost Accounting- Code: 555315**

**Programme Outcomes (POs)**

PO 1: After completing three years for Bachelors in Commerce (B.Com) program, students will gain thorough fundamental knowledge of Commerce and Finance.

PO 2: The commerce and Finance focused curriculum offers specialization and elective courses. The practical exposure in these courses would equip the student to face the modern-day challenges in the field of commerce and business.

PO 3: All-inclusive structure of the course offers a number of value based and job oriented courses; and, ensures that students trained are up-to-date in knowledge.

PO 4: It helps students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions and for preparing Accounts of corporate sectors

PO 5: The students can acquire knowledge of Commercial Laws relevant for enterprises and their amendments.

PO 6: The students can develop the understanding and also can gain knowledge in current issues in the area of accounting, finance and marketing.

**Programme Specific Outcomes (PSOs)**

PSO 1: Students will be able to demonstrate progressive learning of recent trends and developments in fields Commerce and Management.

PSO 2: Students will demonstrate progressive learning in the application of theory, principles, values, and techniques of management and accounting in society and in the corporate world.

PSO 3: Students will learn relevant managerial and accounting career skills, applying both quantitative and qualitative knowledge to their future careers.

PSO 4: Students will gain thorough subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing systematically.

PSO 5: PSO 7: Learners will be able to prove proficiency required to appear in competitive examinations like MBA, CA, CS, ICWA and other courses.

PSO 6: Students will acquire the skills of effective communication, decision making, and problem solving that can be used at personal as well as professional level.

PSO 7: Students will develop an attitude for working effectively and efficiently in a business environment.

PSO 8: Students will be able to integrate knowledge, skill and attitude in a learning and creative academic environment.

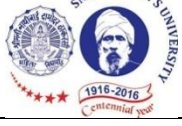
PSO 9: The students will be exposed to the dynamic field of leadership and entrepreneurship.

PSO 10: Students will also be able to acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO 11: Learners will be able to pursue career in higher education and advance research in the field of commerce and finance.

**Course Outcomes (COS)**

- To enable the students to understand Definition, meaning, objectives and importance of costing. Elements of costs, cost units and cost centers.
- To know the procedure for procurement of material, methods of material control and techniques of time record i.e. time keeping and time booking, concept of idle time and method of remuneration
- To practice methods of stock levels and calculation of wages under incentive plans suggested by Halsey, Halsey, Weir, and Rowan along with Dearness allowance.
- To get acquainted with meaning, nature and classification of overheads, Meaning of allocation and apportionment of overheads, Importance of Machine Hour Rate
- To understand and practice methods for basic allocation and apportionment of departmental overheads and reapportionment by repeated method. Calculation of Machine Hour Rate
- To realize the importance of Cost sheet and estimated Cost sheet and their format



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