



Government City College (A)
Nayapul, Hyderabad
Affiliated to Osmania University
Accredited with 2.76 B⁺⁺ Grade



Paper DSC 101: FINANCIAL ACCOUNTING - I

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Master the Accounting Process: Students will grasp the essentials of financial accounting, including understanding accounting principles, concepts, conventions, and the accounting cycle from journal entry to trial balance.	Remembering
CO2	Operate Subsidiary Books Effectively: Students will be skilled in managing various subsidiary books and understand the specific purposes of each type, including cash books and journal proper.	Understanding
CO3	Perform Bank Reconciliation: Students will apply techniques to reconcile bank statements, understanding the reasons for discrepancies between cash book and pass book balances and preparing a Bank Reconciliation Statement accurately.	Applying
CO4	Rectify Accounting Errors and Calculate Depreciation: Students will analyze and correct accounting errors using appropriate methods and calculate depreciation using various methods, understanding the impact of errors on financial statements.	Analyzing
CO5	Prepare Final Accounts: Students will create final accounts for a sole trader, including the preparation of manufacturing, trading, and profit & loss accounts and balance sheet, incorporating adjustments and closing entries.	Creating

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand Business Fundamentals: Students will understand the basic concepts of business, trade, industry, and commerce, including the social responsibility of a business and the various forms of business organizations.	Understanding
CO2	Analyze Joint Stock Companies: Students will analyze the structure, advantages, and disadvantages of joint stock companies, including the stages of promotion and the preparation of important documents as per the Companies Act 2013.	Analyzing
CO3	Apply Management Functions: Students will apply the core functions of management and understand the significance of scientific management and Fayol's principles in effective business management.	Applying
CO4	Plan and Organize Business Operations: Students will create effective plans and organizational structures, understanding the principles of organizing, line and staff organizations, and the impact of management by objectives (MBO).	Creating
CO5	Evaluate Authority, Coordination, and Control Mechanisms: Students will evaluate the concepts of authority, power, responsibility, and accountability, including the process of decentralization, coordination techniques, and control types.	Evaluating

Paper DSC 103: INCOME TAX-I

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Introduction to Income Tax: Understand the canons of taxation, history, and basic concepts of income tax in India, including assessee types, assessment year, and exemptions. Learn about residential status and its impact on tax incidence.	Understanding
CO2	Agricultural Income: Analyze the definition and tests to determine agricultural income, and the process of computing tax on integrated agricultural and non-agricultural income.	Analyzing
CO3	Income from Salaries: Learn how to compute income from salaries, including allowances, perquisites, and deductions. Understand the definition and characteristics of salary.	Applying
CO4	Income from House Property: Understand how to compute income from house property, including deductions and the determination of annual value for different types of houses.	Analyzing
CO5	Profits and Gains of Business or Profession: Learn the procedure for computing income from business or profession, including the rules for allowable expenses, depreciation, and deemed profits.	Creating

Paper DSC 201: FINANCIAL ACCOUNTING-II

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Capital Gains: Understand the basis of charge, differentiation between short term and long-term capital assets, exemptions related to capital gains, and computation of capital gains and losses.	Applying
CO2	Income from Other Sources: Learn about incomes classified under "Income from Other Sources", deductions applicable, and computation of such incomes.	Analyzing
CO3	Clubbing and Aggregation of Income: Examine the provisions related to clubbing of income, set-off and carry forward of losses, and computation of gross total income and taxable income.	Analyzing
CO4	Assessment of Individuals: Understand the computation of tax liability for individuals, including the applicability of Alternate Minimum Tax.	Applying
CO5	Assessment Procedure: Familiarize with the income tax return process, types of assessments, and procedures for reassessment and rectification of mistakes.	Creating

Paper DSC 202: BUSINESS LAWS

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand Indian Contract Law: Grasp the essentials of contracts, including types, offer and acceptance, and remedies for breach.	Understanding
CO2	Navigate Sales and Consumer Protection Laws: Apply the Sale of Goods Act and understand consumer rights under the Consumer Protection Act.	Applying
CO3	Master Intellectual Property Rights: Analyze the protection of trademarks, patents, copyrights, and other intellectual property rights.	Analyzing
CO4	Manage Company Affairs and Meetings: Create strategies for the management of company directors, corporate governance, and conducting meetings.	Creating
CO5	Execute Winding Up Procedures: Evaluate the processes for winding up a company, including voluntary and compulsory winding up under the Insolvency and Bankruptcy Code.	Evaluating

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Capital Gains: Understand the basis of charge, differentiation between short term and long-term capital assets, exemptions related to capital gains, and computation of capital gains and losses.	Applying
CO2	Income from Other Sources: Learn about incomes classified under "Income from Other Sources", deductions applicable, and computation of such incomes.	Analyzing
CO3	Clubbing and Aggregation of Income: Examine the provisions related to clubbing of income, set-off and carry forward of losses, and computation of gross total income and taxable income.	Analyzing
CO4	Assessment of Individuals: Understand the computation of tax liability for individuals, including the applicability of Alternate Minimum Tax.	Applying
CO5	Assessment Procedure: Familiarize with the income tax return process, types of assessments, and procedures for reassessment and rectification of mistakes.	Creating

Paper DSC 301: ADVANCED ACCOUNTING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand the Fundamentals of Partnership Accounts: Students will comprehend the basics of partnership deeds, capital accounts, and the financial implications of changes in partnership such as admission, retirement, or death of a partner.	Understanding
CO2	Apply Principles of Partnership Dissolution and Partner Insolvency: Apply accounting principles to the dissolution of partnerships and handle cases of partner insolvency, excluding cases where all partners are insolvent.	Applying
CO3	Manage Share and Debenture Transactions: Demonstrate the ability to issue, allot, and manage shares and debentures, including underwriting and the issuance of bonus shares, adhering to SEBI guidelines.	Applying
CO4	Analyze Company Final Accounts and Adjust for Profits Prior to Incorporation: Analyze and prepare company final accounts according to the Companies Act 2013, and accurately account for profits prior to incorporation.	Analyzing
CO5	Evaluate Goodwill and Shares: Estimate the value of goodwill and shares using average profits, super profits, capitalization methods for goodwill, and net assets, yield, and fair value methods for shares.	Evaluating

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand the Foundations of Statistics: Grasp the origin, importance, scope, and limitations of statistics, including statistical investigation methods.	Understanding
CO2	Develop Skills in Diagrammatic and Graphic Presentation: Learn to construct and interpret one and two-dimensional diagrams, pictograms, cartograms, and various graphs for data presentation.	Applying
CO3	Calculate and Interpret Measures of Central Tendency: Master the calculation and application of mean, median, mode, quartiles, and percentiles, including their significance and limitations.	Applying
CO4	Analyze Data using Measures of Dispersion, Skewness, and Kurtosis: Evaluate data variability, distribution asymmetry, and peakedness using relevant statistical measures and understand their implications.	Analyzing
CO5	Apply and Interpret Correlation Measures: Determine and analyze the relationship between variables using scatter diagrams, correlation coefficients, and rank correlation methods.	Analyzing

Paper DSC 303: ASSESSMENT OF OTHER ENTITIES

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Hindu Undivided Families (HUF): Understand the concept of HUF, including the schools of Hindu Law, residential status, partition, and the assessment process. Learn about the income not considered as family income and the implications of impartible estate.	Understanding
CO2	Assessment of Partnership Firms under Section 184: Grasp the conditions for assessment as a firm under sections 184 and 185, including the treatment of interest and remuneration to partners. Understand the computation of total income and the assessment of partners, along with the implications of changes in the constitution or succession of firms.	Applying
CO3	Assessment of Partnership Firms as AOP: Analyze the assessment criteria for partnership firms treated as associations of persons (AOP), including the computation of total income and the allocation of income to partners. Understand the treatment of shared income received by partners of an AOP.	Analyzing
CO4	Assessment of Companies: Learn about the types of companies and the process for computing their gross total income, including deductions, carry forward and set off of losses, MAT, tax liability, and tax on distributed profits. Understand the taxation on specific incomes like royalties and copyrights.	Applying
CO5	Assessment of Co-operatives and Trusts: Understand the definition, assessment process, and tax computation for co-operative societies, including specific deductions under section 80P. Learn about the creation, assessment, and exemptions of private and charitable trusts, including the application and registration of income.	Creating

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Introduction to Excel: Master the basics of Excel, including navigation around worksheets, understanding the ribbon tabs, using shortcut menus, dialogue boxes, task panes, and basic data entry techniques. Learn to create, print, save worksheets, and explore data types and cell modifications.	Understanding
CO2	Worksheet Operations: Gain proficiency in managing worksheets through moving, resizing, activating, adding, and deleting worksheets. Learn about sheet tab color changes, worksheet views, comparing sheets, and advanced selection techniques. Master copying, moving ranges, and adding comments to cells.	Applying
CO3	Tables and Formatting: Understand how to create and manage tables in Excel, including table design changes, navigation, and row/column adjustments. Learn sorting, filtering, converting tables to ranges, and utilizing formatting tools for text appearance, colors, and borders.	Analyzing
CO4	Excel Files & Templates: Learn to create new workbooks, manage file saving options, and protect workbooks. Understand template creation, modification, and management, including custom and default templates, for efficient Excel use.	Applying
CO5	Printing Your Work: Master the printing options in Excel, including layout views, printer settings, page setup options, inserting and removing page breaks, and scaling printed output. Learn to create custom views for printing and generate PDF files from worksheets.	Creating

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand and Apply Regression Analysis: Understand the concepts of linear and non-linear regression, differentiate between correlation and regression, and apply regression lines for prediction.	Applying
CO2	Construct and Analyze Index Numbers: Construct simple and weighted index numbers using various methods and analyze their consistency through different tests.	Analyzing
CO3	Analyze Time Series Data: Decompose time series data into its components and use methods like moving averages and least squares to analyze and deseasonalize data.	Analyzing
CO4	Apply Probability Theories and Models: Understand and apply basic probability concepts, including classical, empirical, and subjective approaches, and use theorems of probability to solve problems.	Applying
CO5	Fit Data to Theoretical Distributions: Fit data to binomial, Poisson, and normal distributions, understanding their importance, conditions, and use the central limit theorem for normal distribution fitting.	Creating

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Customs Act and Definitions: Understand the overview of the Customs Act 1962 and Customs Tariff Act 1975. Learn the role of Customs in international trade, organization in India, and key terms like assessable value, duty, exporter/importer, prohibited goods, and various documents related to customs.	Understanding
CO2	Duties and Import Procedures: Analyze kinds of duties as per the latest finance acts, the prohibition on exportation and importation of goods, provisions for specified goods, and the procedures for import through sea, air, and land. Understand the clearance of baggage and concessions.	Applying
CO3	Goods, Procedures, and Duty Drawback: Understand the procedures for dealing with damaged, pilfered, or destroyed goods, and the clearance procedure for imports. Learn about the warehousing, coastal goods, duty drawback scheme, rates, and claim procedures.	Analyzing
CO4	Officers, Penalties, and Exemptions: Examine the roles and powers of Customs Officers, the framework for penalties and offences under the Customs Act. Understand the exemptions, remissions, demand, recovery, and refund of duty.	Applying
CO5	Export Policy and Promotion: Learn about the export policy and various export promotion schemes designed to support exporters, including schemes for isolating export production from domestic production to get inputs free from taxes.	Creating

Paper DSE 501 (a): COST ACCOUNTING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand Cost Accounting Fundamentals: Comprehend the definitions, objectives, functions, and the key differences between cost accounting and financial accounting, along with cost concepts and classifications.	Understanding
CO2	Manage Material and Inventory: Apply inventory control techniques and material costing methods to optimize stock levels and reduce costs.	Applying
CO3	Analyze Labour and Overhead Costs: Assess the impact of direct and indirect labour costs and overheads on product pricing, employing various methods of wages payment and overhead allocation.	Analyzing
CO4	Implement Unit and Job Costing: Prepare cost sheets for unit and job costing, estimating costs for tenders and specific jobs accurately.	Applying
CO5	Apply Contract and Process Costing: Utilize contract and process costing methods to manage costs effectively in long-term projects and continuous production processes, including the treatment of normal and abnormal losses.	Applying

Paper DSE 501 (b): FINANCIAL PLANNING & PERFORMANCE

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Master Strategic Planning Concepts: Understand the process of strategic planning, including analysis, goal setting, and strategic alignment.	Understanding
CO2	Apply Budgeting and Forecasting Techniques: Employ various budgeting and forecasting methodologies to support financial planning and resource allocation.	Applying
CO3	Conduct Cost and Variance Analysis: Analyze financial performance using cost and variance analysis to identify deviations from expected outcomes.	Analyzing
CO4	Evaluate Performance Measures: Implement performance measurement tools and techniques, such as KPIs and the balanced scorecard, to assess organizational efficiency and effectiveness.	Evaluating
CO5	Leverage Technology and Analytics for Decision Making: Create strategies for integrating technology and analytics into financial practices, enhancing data-driven decision-making.	Creating

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand Financial Accounting Principles: Comprehend the conceptual framework, objectives, and qualitative characteristics of financial statements under US GAAP and IFRS.	Understanding
CO2	Analyze Current Assets and Liabilities: Analyze accounting treatments for current assets and liabilities, including inventory valuation and estimation methods.	Analyzing
CO3	Apply Concepts to Financial Investments and Fixed Assets: Apply accounting principles to financial investments and tangible and intangible fixed assets, including depreciation, impairment, and disposal.	Applying
CO4	Evaluate Financial Liabilities: Evaluate the accounting for various types of financial liabilities, including bonds payable and debt restructuring under US GAAP and IFRS.	Evaluating
CO5	Create Financial Reporting for Select Transactions: Create financial reports that accurately reflect fair value measurements, accounting changes, error corrections, and derivative and hedge accounting transactions.	Creating

Paper DSE 502 (a): COMPUTERIZED ACCOUNTING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Navigate ERP for Chart of Accounts Management: Master creating and managing a chart of accounts, including company creation, ledger and group creation, and configuration settings in an ERP system.	Applying
CO2	Manage Stock Keeping Units in ERP: Understand the process of creating and managing inventory masters, stock groups, units of measure, stock items, and godowns in an ERP system.	Understanding
CO3	Record Transactions in ERP: Apply skills to record various business transactions using different vouchers in an ERP system for accurate financial tracking.	Applying
CO4	Manage Accounts Receivable and Payable in ERP: Analyze and manage bill-wise details for accounts receivable and payable, including changing financial years and maintaining detailed records in ERP.	Analyzing
CO5	Generate MIS Reports Using ERP: Create and interpret key MIS reports, including trial balance, balance sheet, profit and loss account, cash flow statement, and ratio analysis using ERP.	Creating

Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

CO	Course Outcome Description	Bloom's Taxonomy
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Number		Classification
CO1	Analyze Financial Statements: Interpret common size statements, financial ratios, and assess earnings quality to understand the financial health and performance of a business.	Analyzing
CO2	Understand Financial Management Principles: Comprehend risk-return relationship, cost of capital, and valuation of financial instruments to make informed financial decisions.	Understanding
CO3	Apply Techniques for Raising Capital: Utilize knowledge of financial markets, IPOs, dividend policies, and lease financing in capital raising strategies.	Applying
CO4	Manage Working Capital: Implement effective cash, receivables, and inventory management practices, and navigate short-term credit options for operational efficiency.	Applying
CO5	Strategize Corporate Restructuring and Navigate International Finance: Create restructuring plans including mergers and acquisitions, manage exchange rate risks, and understand international trade financing.	Creating

Paper DSE 502 (c): INTERNATIONAL TAX & REGULATION

CO	Course Outcome Description	Bloom's Taxonomy
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Number		Classification
CO1	Understand Individual Taxation: Grasp the principles of individual income taxation, including income types, deductions, and tax calculations.	Understanding
CO2	Apply Property Transaction Tax Rules: Apply tax rules to capital gains, losses, and depreciation on property transactions.	Applying
CO3	Analyze Corporate Taxation: Analyze the tax treatment for C-Corporations and S-Corporations, including formation, income, deductions, and distributions.	Analyzing
CO4	Evaluate Taxation of Other Entities: Evaluate the taxation process for partnerships, estates, trusts, and tax-exempt organizations.	Evaluating
CO5	Create Solutions for Tax Compliance and Planning: Create strategies for compliance with federal security, environmental, and antitrust regulations, while considering the professional and legal responsibilities of accountants.	Creating

Paper DSE 503 (a): TAX PLANNING & MANAGEMENT

CO	Course Outcome Description	Bloom's Taxonomy
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Number		Classification
CO1	Tax Planning and Management for Companies: Understand the types of companies, residential status, tax incidence, clubbing of tax liability, minimum alternate tax, and deductions available to corporate assesses. Learn about tax on distributed profits and units of mutual funds.	Understanding
CO2	Tax Planning for New Business: Analyze tax planning concerning the location, nature, and form of organization of a new business. Understand financial management decisions related to capital structure, dividends, bonus shares, and sale of scientific research assets.	Analyzing
CO3	Tax Planning for Management Decisions: Learn tax planning strategies for make or buy, own or lease, repair or replace decisions. Understand tax planning related to employees' remuneration, receipt of insurance compensation, and distribution of assets during liquidation.	Applying
CO4	Tax Planning for Non-Residents: Understand taxable income, exemptions, double taxation relief for non-residents, and regulations on transfer pricing. Learn about the computation of Arm's length pricing, advance rulings, and advance pricing agreements.	Analyzing
CO5	Tax Planning for Individuals: Plan with reference to all five heads of income for individuals, including salaries, house property, profits from business & profession, capital gains, and other sources. Focus on theory and simple problems.	Applying

Paper DSE 503 (b): ADVANCED CORPORATE ACCOUNTING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Holding Companies (AS-21): Understand the nature, legal requirements, and financial intricacies of holding companies. Learn about minority interest, cost of control, goodwill, capital reserve, inter-company transactions, and the preparation of a consolidated balance sheet.	Understanding
CO2	Electricity Companies (Double Accounting System): Grasp the double account system, final accounts, calculation of reasonable return, disposal of surplus, and asset replacement specific to electricity companies.	Applying
CO3	Accounting for Price Level Changes: Analyze the history, limitations, and methods of accounting for price level changes, including Current Purchasing Power (CPP) and Current Cost Accounting (CCA).	Analyzing
CO4	Lease Accounts (AS-19): Learn the terminology, advantages, disadvantages, and types of leases. Understand the accounting treatment for financial and operating leases in the books of both parties involved.	Applying
CO5	Human Resource Accounting & Social Responsibility Accounting: Understand the concepts, objectives, advantages, limitations, and approaches of Human Resource Accounting and Social Responsibility Accounting. Explore the theoretical aspects and indicators of social performance.	Creating

Paper DSE 503 (c): FINANCIAL MANAGEMENT

CO	Course Outcome Description	Bloom's Taxonomy
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Number		Classification
CO1	Understand Financial Management: Grasp the core concepts, objectives, and the evolving role of financial management within the business context.	Understanding
CO2	Plan Financially: Comprehend the importance, process, and limitations of financial planning, including the identification of various sources of finance.	Understanding
CO3	Analyze Capitalization Issues: Differentiate between over-capitalization and under-capitalization, understanding their causes, consequences, and remedies.	Analyzing
CO4	Calculate Cost of Capital: Apply formulas to compute different components of cost of capital, including debt, equity, preference capital, and weighted average cost of capital.	Applying
CO5	Design Optimal Capital Structure: Create strategies for achieving an optimal capital structure, incorporating insights from various capital structure theories.	Creating

Paper DSE 601 (a): COST CONTROL AND MANAGEMENT ACCOUNTING

CO	Course Outcome Description	Bloom's Taxonomy
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Number		Classification
CO1	Grasp Management Accounting Principles: Understand the fundamentals of management accounting and marginal costing, including their importance and applications in decision-making scenarios.	Understanding
CO2	Implement Budgetary Control and Standard Costing: Apply budgetary control methods and standard costing techniques, including variance analysis for materials, labor, and overheads.	Applying
CO3	Analyze Financial Statements: Analyze financial statements using comparative statements, common size statements, trend analysis, and ratios to assess a company's financial health.	Analyzing
CO4	Conduct Funds Flow Analysis: Understand the concept of funds and prepare a statement of changes in working capital and a statement of sources and applications of funds.	Applying
CO5	Prepare Cash Flow Statements: Create cash flow statements in accordance with AS-3, distinguishing between cash flow and funds flow statements.	Creating

Paper DSE 601 (b): FINANCIAL CONTROL

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand External Financial Reporting: Grasp the components and importance of external financial reporting as per US GAAP & IFRS, including the preparation and integration of financial statements.	Understanding
CO2	Apply Recognition, Measurement, and Disclosure Principles: Apply principles for the recognition, measurement, valuation, and disclosure of assets, liabilities, and equity, noting the major differences between U.S. GAAP and IFRS.	Applying
CO3	Analyze Cost Management Techniques: Analyze various cost management concepts and costing systems, including absorption costing, variable costing, and activity-based costing, to manage and allocate costs effectively.	Analyzing
CO4	Implement Supply Chain and Business Process Improvements: Implement supply chain management strategies and business process improvement techniques, utilizing lean management, ERP systems, and continuous improvement concepts.	Applying
CO5	Evaluate Internal Controls for Risk Management: Create strategies for governance, risk, and compliance, developing an understanding of internal control structures, corporate governance, and system controls for safeguarding assets.	Creating

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Analyze Pension and Post-Employment Benefits: Understand and apply accounting standards for defined contribution and defined benefit pension plans, including obligations, assets, and expenses.	Applying
CO2	Account for Income Taxes: Evaluate the recognition and measurement of current and deferred income tax expenses, assets, and liabilities, including considerations for NOLs and investee's dividends.	Analyzing
CO3	Manage Equity Transactions: Comprehend and implement equity accounting, including transactions related to common and preferred stock, share-based payments, and EPS calculations.	Understanding
CO4	Apply Accounting for Business Combinations and Foreign Transactions: Apply principles for business combinations, consolidations, foreign currency remeasurement, and translation as per GAAP and IFRS.	Applying
CO5	Report for Not-for-Profit and Governmental Entities: Create financial statements and reports for not-for-profit and governmental entities, understanding specific revenue recognition and fund accounting.	Creating

Paper DSE 602(a): THEORY AND PRACTICE OF GST

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand GST Framework: Grasp the basic concepts, registration process, supply of goods and services, invoicing, and tax payment under GST.	Understanding
CO2	Manage GST Transactions: Apply GST rules for intrastate and interstate supply, return of goods, and tax rate definition at various levels.	Applying
CO3	Handle Advanced GST Entries and Returns: Record advanced transactions, adjust GST, and file returns accurately, including using ERP for GSTR reporting.	Applying
CO4	Navigate GST for Services: Determine the supply of services, place of supply, and handle interstate service transactions under GST.	Understanding
CO5	Migrate to and Utilize ERP for GST: Implement ERP solutions for GST compliance, including activation, rate setup, master updates, and ledger creation.	Creating

Paper DSE 602(b): FINANCIAL DECISION MAKING - II

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Apply Decision Analysis Techniques: Utilize cost/volume/profit analysis and marginal analysis for making informed decisions regarding special orders, product mix, and operational levels.	Applying
CO2	Develop Pricing Strategies: Formulate pricing decisions using methodologies considering market dynamics, product lifecycle, and cost considerations.	Creating
CO3	Manage Enterprise Risk: Identify, assess, and implement strategies to mitigate various types of risks affecting the enterprise.	Analyzing
CO4	Evaluate Investment Options: Analyze different capital budgeting techniques to make investment decisions that align with organizational goals.	Evaluating
CO5	Uphold Professional Ethics: Interpret and apply ethical principles and legal compliance in management accounting and financial management, fostering an ethical culture within the organization.	Understanding

Paper DSE 602 (c): INTERNATIONAL AUDITING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Navigate Advanced Auditing Concepts: Understand complex auditing scenarios including pensions, post-employment benefits, and income taxes.	Understanding
CO2	Implement Equity and Transaction Accounting: Apply US GAAP & IFRS standards for equity transactions and select financial transactions.	Applying
CO3	Manage Corporate and Governmental Auditing: Address specific considerations for corporate restructures, consolidations, and governmental auditing standards.	Analyzing
CO4	Execute Tax Compliance and Equity Valuation: Evaluate tax compliance strategies and perform equity valuation under varying standards.	Analyzing
CO5	Conduct Not-for-Profit and Specialized Audits: Create auditing strategies for not-for-profit entities and understand the requirements for specialized audits.	Creating

Paper DSE 603 (a): INTERNATIONAL TAX & REGULATION

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Individual Taxation: Learn how to file individual income tax returns, including the treatment of various income types and deductions. Understand tax calculations, credits, and penalties.	Applying
CO2	Property Transactions & Depreciation: Analyze capital gains, losses, and the rules for depreciation and amortization related to property transactions.	Analyzing
CO3	Taxation of Corporations: Understand the formation, income tax return filing, income deductions, and special considerations for C-Corporations and S-Corporations.	Applying
CO4	Taxation of Other Entities: Learn about the taxation principles for partnerships, estates, trusts, and tax-exempt organizations, including formation, distributions, and terminations.	Analyzing
CO5	Statutory Regulations and Accountant Responsibilities: Explore federal security regulations, professional and legal responsibilities of accountants, and the implications of business structures on taxation and regulations.	Creating

Paper DSE 603(b): CORPORATE GOVERNANCE

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Understand Corporate Governance: Grasp the evolution, significance, and theories of corporate governance, including the need and benefits.	Understanding
CO2	Examine Corporate Governance Committees and Models: Analyze various corporate governance committees and compare different governance models globally.	Analyzing
CO3	Apply CSR Principles: Apply corporate social responsibility principles and strategies to assess their impact on society, employees, and stakeholders.	Applying
CO4	Evaluate Accountability in Corporate Governance: Evaluate the role of top management, auditors, and stakeholders in ensuring accountability within corporate governance.	Evaluating
CO5	Address Issues in Corporate Governance: Create strategies to manage and mitigate issues such as mismanagement, corporate frauds, and the role of nominee directors.	Creating

Paper DSE 603(C): INVESTMENT MANAGEMENT

CO Number	Course Outcome Description	Bloom's Taxonomy
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		Classification
CO1	Understand Investment Management: Grasp the basics of investment, differentiation between investment, speculation, and gambling, and the factors affecting investment decisions.	Understanding
CO2	Analyze Risk and Return: Apply concepts of risk and return, including their measurement and the risk-return trade-off for a single asset.	Analyzing
CO3	Calculate Market Indices: Compute stock indices and understand their uses, focusing on major stock price indices like Sensex and Nifty.	Applying
CO4	Apply Time Value of Money Concepts: Utilize compounding and present value techniques to assess the time value of money in investment decisions.	Applying
CO5	Evaluate Portfolio Analysis: Analyze portfolios using Markowitz theory, understanding the rationale for diversification and measuring expected return and risk.	Analyzing