

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



#### Paper DSC 101: FINANCIAL ACCOUNTING - I

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
C01	<b>Master the Accounting Process</b> : 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	<b>Operate Subsidiary Books Effectively:</b> 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	<b>Perform Bank Reconciliation:</b> 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	<b>Rectify Accounting Errors and Calculate Depreciation:</b> 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	<b>Prepare Final Accounts:</b> 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
	Understand Business Fundamentals: Students will understand the basic concepts of business,	
CO1	trade, industry, and commerce, including the social responsibility of a business and the various	Understanding
	forms of business organizations.	
	Analyze Joint Stock Companies: Students will analyze the structure, advantages, and	
CO2	disadvantages of joint stock companies, including the stages of promotion and the preparation of	Analyzing
	important documents as per the Companies Act 2013.	
	Apply Management Functions: Students will apply the core functions of management and	
CO3	understand the significance of scientific management and Fayol's principles in effective business	Applying
	management.	
	Plan and Organize Business Operations: Students will create effective plans and	
CO4	organizational structures, understanding the principles of organizing, line and staff organizations,	Creating
	and the impact of management by objectives (MBO).	
	Evaluate Authority, Coordination, and Control Mechanisms: Students will evaluate the	
CO5	concepts of authority, power, responsibility, and accountability, including the process of	Evaluating
	decentralization, coordination techniques, and control types.	

### Paper DSC 103: DATA-DRIVEN DECISION MAKING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
Humber	Understand Disruption in Data: Students will recognize challenges and opportunities in	Classification
	becoming data-driven, identifying benefits of data and steps to become proactive data	
CO1	practitioners.	Understanding
	Grasp Business Analytics Pre-requisites: Students will distinguish roles, responsibilities,	<b>.</b>
	and barriers in data analysis, and understand the six steps of the data-driven decision-making	
CO2	model.	Remembering
	Navigate the Business Analytics Ecosystem: Students will apply knowledge of relational	
	databases, NoSQL, big data technologies, statistical tools, machine learning, and data	
CO3	visualization.	Applying
	Manage Data Lifecycle: Students will analyze stages in the data life cycle, differentiating	
CO4	ways data enters, is stored, and used within an organization.	Analyzing
	Implement Requirements Gathering: Students will create strategies for effective	
	requirements gathering, understanding its significance, and developing customer journey maps,	
CO5	integrating the three V's of data.	Creating

### Paper DSC 201: FINANCIAL ACCOUNTING-II

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
	Master Bills of Exchange: Students will differentiate between promissory notes and bills of	
CO1	exchange and apply accounting treatment for trade bills, including honour, dishonour, renewal,	Applying
	and retirement of bills.	
	Understand Consignment Accounts: Students will comprehend the concept, features, and	
CO2	accounting treatments in consignment accounts, including the valuation of stock and treatment of	Understanding
	losses.	
CO3	Navigate Joint Venture Accounting: Students will analyze the differences between joint	Analyzing
003	ventures and consignments, and apply methods of keeping records for joint venture accounts.	Analyzing
	Handle Accounts from Incomplete Records: Students will identify the features and	
CO4	differences between single entry and double entry systems, and create methods to ascertain	Creating
	profits from incomplete records.	
	Account for Non-Profit Organizations: Students will remember the process for preparing	
CO5	financial statements for non-profit organizations, including receipts and payments, income and	Remembering
	expenditure accounts, and balance sheets.	

# Paper DSC 202: BUSINESS LAWS

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Understand Indian Contract Law:</b> Grasp the essentials of contracts, including types, offer and acceptance, and remedies for breach.	Understanding
CO2	<b>Navigate Sales and Consumer Protection Laws:</b> 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	<b>Manage Company Affairs and Meetings:</b> Create strategies for the management of company directors, corporate governance, and conducting meetings.	Creating
C05	<b>Execute Winding Up Procedures:</b> Evaluate the processes for winding up a company, including voluntary and compulsory winding up under the Insolvency and Bankruptcy Code.	Evaluating

### Paper DSC 203: DATA ANALYTICS ESSENTIALS

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	Identify and Classify Variables: Students will be able to identify different types of variables	Remembering
001	used in data analytics and classify them appropriately.	Remembering
CO2	Apply Statistical Measures for Data Analysis: Calculate and interpret measures of central	Applying
02	tendency and variability, and understand their significance in data analysis.	Applying
CO3	Understand and Calculate Probabilities: Comprehend basic probability concepts and	Understanding
003	calculate probabilities, including conditional, joint, and Bayes' theorem.	Understanding
	Analyze Distributions: Analyze and interpret various types of distributions, including	
CO4	discrete, continuous, and normal distributions, understanding their implications on data	Analyzing
	analysis.	
	Conduct Data Analysis using R: Apply R programming to perform statistical analysis,	
CO5	including data manipulation, creating visualizations, and conducting case studies on fraud	Creating
	detection.	

### Paper DSC 301: ADVANCED ACCOUNTING

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

## Paper DSC 302: BUSINESS STATISTICS -I

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Understand the Foundations of Statistics:</b> Grasp the origin, importance, scope, and limitations of statistics, including statistical investigation methods.	Understanding
C02	<b>Develop Skills in Diagrammatic and Graphic Presentation:</b> Learn to construct and interpret one and two-dimensional diagrams, pictograms, cartograms, and various graphs for data presentation.	Applying
CO3	<b>Calculate and Interpret Measures of Central Tendency:</b> Master the calculation and application of mean, median, mode, quartiles, and percentiles, including their significance and limitations.	Applying
CO4	<b>Analyze Data using Measures of Dispersion, Skewness, and Kurtosis:</b> Evaluate data variability, distribution asymmetry, and peakedness using relevant statistical measures and understand their implications.	Analyzing
CO5	<b>Apply and Interpret Correlation Measures:</b> Determine and analyze the relationship between variables using scatter diagrams, correlation coefficients, and rank correlation methods.	Analyzing

### Paper DSC 303: DATA ANALYTICS MODELING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
C01	<b>Understand Business Value and Strategic Data Management:</b> Identify business value and how strategic and corporate drivers influence business direction, including the role of data.	Understanding
CO2	<b>Master Data Profiling and Cleansing Techniques:</b> Acquire skills in identifying outliers, and using tools for data profiling and cleansing to ensure data quality.	Applying
CO3	<b>Execute ETL Processes:</b> Use ETL tools and understand the significance of data quality, Master Data Management (MDM), and the practical applications of Talend Data Integration and MSSQL SSIS.	Applying
CO4	<b>Implement Data Warehousing Solutions:</b> Differentiate between data warehousing components, data lakes, and utilize warehousing and integration tools effectively.	Analyzing
CO5	<b>Design and Analyze Data Models:</b> Understand and apply data modeling techniques, manage structured and unstructured data, and use SQL and other tools for database management.	Creating

### Paper DSC 401: INCOME TAX

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Understand Taxation Principles:</b> Grasp the basics of direct and indirect taxes, canons of taxation, and fundamental concepts and definitions in income tax law.	Remembering
CO2	<b>Compute Income from Salaries:</b> Apply the rules for computing income from salaries, including understanding allowances, perquisites, and deductions.	Applying
CO3	Analyze Income from House Property: Evaluate and compute income from house property, considering the determination of annual value and applicable deductions.	Analyzing
CO4	<b>Assess Profits and Gains from Business or Profession:</b> Analyze and calculate the income from business or profession, including the treatment of expenses and depreciation.	Analyzing
CO5	<b>Create Solutions for Capital Gains and Other Sources:</b> Formulate strategies for computing capital gains and incomes from other sources, applying exemptions and deductions effectively.	Creating

### Paper DSC 402: BUSINESS STATISTICS - II

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

# Paper DSC 403: FORCASTING & PREDICTIVE ANALYTICS

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Utilize Regression Models:</b> Apply linear and multivariate regression models to analyze data and forecast future values, assessing model fit and prediction accuracy.	Applying
CO2	<b>Implement Classification Techniques:</b> Apply various classification algorithms (kNN, Naïve Bayes, SVM, and Decision Trees) to solve business problems and evaluate their effectiveness.	Applying
CO3	<b>Apply Clustering Algorithms:</b> Understand and apply different clustering algorithms to group data sets based on similarity and solve relevant business challenges.	Applying
CO4	<b>Perform Linear Optimization:</b> Identify and solve linear optimization problems to find the best solution under given constraints in business scenarios.	Applying
CO5	<b>Conduct Simulation and Forecasting:</b> Build models based on historical data and use Monte Carlo analysis for prediction, assessing the likelihood of future outcomes.	Creating

## Paper DSE 501 (a): COST ACCOUNTING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
C01	<b>Understand Cost Accounting Fundamentals:</b> Comprehend the definitions, objectives, functions, and the key differences between cost accounting and financial accounting, along with cost concepts and classifications.	Understanding
CO2	<b>Manage Material and Inventory:</b> Apply inventory control techniques and material costing methods to optimize stock levels and reduce costs.	Applying
CO3	<b>Analyze Labour and Overhead Costs:</b> 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	<b>Implement Unit and Job Costing:</b> Prepare cost sheets for unit and job costing, estimating costs for tenders and specific jobs accurately.	Applying
CO5	<b>Apply Contract and Process Costing:</b> 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	<b>Apply Budgeting and Forecasting Techniques:</b> Employ various budgeting and forecasting methodologies to support financial planning and resource allocation.	Applying
CO3	<b>Conduct Cost and Variance Analysis:</b> Analyze financial performance using cost and variance analysis to identify deviations from expected outcomes.	Analyzing
CO4	<b>Evaluate Performance Measures:</b> Implement performance measurement tools and techniques, such as KPIs and the balanced scorecard, to assess organizational efficiency and effectiveness.	Evaluating
CO5	<b>Leverage Technology and Analytics for Decision Making:</b> Create strategies for integrating technology and analytics into financial practices, enhancing data-driven decision-making.	Creating

### Paper DSE 501 (c): INTERNATIONALFINANCIAL REPORTING -I

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Understand Financial Accounting Principles:</b> Comprehend the conceptual framework, objectives, and qualitative characteristics of financial statements under US GAAP and IFRS.	Understanding
CO2	<b>Analyze Current Assets and Liabilities:</b> Analyze accounting treatments for current assets and liabilities, including inventory valuation and estimation methods.	Analyzing
CO3	<b>Apply Concepts to Financial Investments and Fixed Assets:</b> Apply accounting principles to financial investments and tangible and intangible fixed assets, including depreciation, impairment, and disposal.	Applying
CO4	<b>Evaluate Financial Liabilities:</b> Evaluate the accounting for various types of financial liabilities, including bonds payable and debt restructuring under US GAAP and IFRS.	Evaluating
CO5	<b>Create Financial Reporting for Select Transactions:</b> 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
C01	<b>Navigate ERP for Chart of Accounts Management:</b> Master creating and managing a chart of accounts, including company creation, ledger and group creation, and configuration settings in an ERP system.	Applying
C02	<b>Manage Stock Keeping Units in ERP:</b> Understand the process of creating and managing inventory masters, stock groups, units of measure, stock items, and godowns in an ERP system.	Understanding
CO3	<b>Record Transactions in ERP:</b> 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	<b>Generate MIS Reports Using ERP:</b> 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 Number	Course Outcome Description	Bloom's Taxonomy Classification
C01	<b>Analyze Financial Statements:</b> Interpret common size statements, financial ratios, and assess earnings quality to understand the financial health and performance of a business.	Analyzing
CO2	<b>Understand Financial Management Principles:</b> Comprehend risk-return relationship, cost of capital, and valuation of financial instruments to make informed financial decisions.	Understanding
CO3	<b>Apply Techniques for Raising Capital:</b> 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	<b>Strategize Corporate Restructuring and Navigate International Finance:</b> 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 Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Understand Individual Taxation:</b> Grasp the principles of individual income taxation, including income types, deductions, and tax calculations.	Understanding
CO2	<b>Apply Property Transaction Tax Rules:</b> Apply tax rules to capital gains, losses, and depreciation on property transactions.	Applying
CO3	<b>Analyze Corporate Taxation:</b> Analyze the tax treatment for C-Corporations and S-Corporations, including formation, income, deductions, and distributions.	Analyzing
CO4	<b>Evaluate Taxation of Other Entities:</b> Evaluate the taxation process for partnerships, estates, trusts, and tax-exempt organizations.	Evaluating
CO5	<b>Create Solutions for Tax Compliance and Planning:</b> 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): ADVANCED DATA VISUALIZATION

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Select Appropriate Charts and Graphs:</b> Differentiate between various chart and graph types to select the most appropriate for categorical, continuous, time series, bivariate, and distribution data visualization needs.	Understanding
CO2	<b>Implement Business Intelligence Techniques:</b> Apply BI techniques and tools for effective data analysis and reporting, including OLAP operations and dashboard creation.	Applying
CO3	<b>Develop Mashups for Dashboard Presentation:</b> Analyze and integrate various data sources using mashup techniques to enhance dashboard presentations.	Analyzing
CO4	Adhere to Data Visualization Best Practices: Identify and implement core data visualization rules and practices to ensure the creation of meaningful and effective reports.	Applying
CO5	<b>Construct Effective Reports:</b> Create reports that effectively communicate information, applying best practices for layout, design, and tool selection tailored to user needs.	Creating

### Paper DSE 503 (b): ADVANCED CORPORATE ACCOUNTING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
C01	<b>Analyze and Prepare Consolidated Financial Statements for Holding Companies:</b> Understand and apply the principles of consolidation as per AS-21, including minority interest, cost of control or goodwill, and intercompany transactions.	Applying
CO2	<b>Account for Operations of Electricity Companies:</b> Comprehend the double accounting system, final accounts preparation, and asset replacement strategies specific to electricity companies.	Understanding
CO3	<b>Adjust Accounting Records for Price Level Changes:</b> Apply methods like Current Purchasing Power (CPP) and Current Cost Accounting (CCA) to adjust financial statements for price level changes.	Applying
CO4	<b>Understand Lease Accounting Principles:</b> Grasp the concepts, types, and accounting treatments for leases as per AS-19 in the books of lessees and lessors.	Understanding
CO5	<b>Evaluate Human Resource and Social Responsibility Accounting:</b> Create awareness and understanding of the valuation of human resources and the reporting of social responsibility activities within an organization.	Evaluating

### Paper DSE 503 (c): FINANCIAL MANAGEMENT

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Understand Financial Management:</b> Grasp the core concepts, objectives, and the evolving role of financial management within the business context.	Understanding
CO2	<b>Plan Financially:</b> Comprehend the importance, process, and limitations of financial planning, including the identification of various sources of finance.	Understanding
CO3	<b>Analyze Capitalization Issues:</b> Differentiate between over-capitalization and under- capitalization, understanding their causes, consequences, and remedies.	Analyzing
CO4	<b>Calculate Cost of Capital:</b> Apply formulas to compute different components of cost of capital, including debt, equity, preference capital, and weighted average cost of capital.	Applying
CO5	<b>Design Optimal Capital Structure:</b> 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 Number	Course Outcome Description	Bloom's Taxonomy Classification
C01	<b>Grasp Management Accounting Principles:</b> Understand the fundamentals of management accounting and marginal costing, including their importance and applications in decision-making scenarios.	Understanding
CO2	<b>Implement Budgetary Control and Standard Costing:</b> Apply budgetary control methods and standard costing techniques, including variance analysis for materials, labor, and overheads.	Applying
CO3	<b>Analyze Financial Statements:</b> Analyze financial statements using comparative statements, common size statements, trend analysis, and ratios to assess a company's financial health.	Analyzing
CO4	<b>Conduct Funds Flow Analysis:</b> 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	<b>Prepare Cash Flow Statements:</b> 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
	Understand External Financial Reporting: Grasp the components and importance of	
CO1	external financial reporting as per US GAAP & IFRS, including the preparation and	Understanding
	integration of financial statements.	
	Apply Recognition, Measurement, and Disclosure Principles: Apply principles for the	
CO2	recognition, measurement, valuation, and disclosure of assets, liabilities, and equity, noting	Applying
	the major differences between U.S. GAAP and IFRS.	
	Analyze Cost Management Techniques: Analyze various cost management concepts and	
CO3	costing systems, including absorption costing, variable costing, and activity-based costing,	Analyzing
	to manage and allocate costs effectively.	
	Implement Supply Chain and Business Process Improvements: Implement supply	
CO4	chain management strategies and business process improvement techniques, utilizing lean	Applying
	management, ERP systems, and continuous improvement concepts.	
	Evaluate Internal Controls for Risk Management: Create strategies for governance,	
CO5	risk, and compliance, developing an understanding of internal control structures, corporate	Creating
	governance, and system controls for safeguarding assets.	

### Paper DSE 601(c): INTERNATIONALFINANCIAL REPORTING - II

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
C01	<b>Analyze Pension and Post-Employment Benefits:</b> Understand and apply accounting standards for defined contribution and defined benefit pension plans, including obligations, assets, and expenses.	Applying
CO2	<b>Account for Income Taxes:</b> 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	<b>Manage Equity Transactions:</b> Comprehend and implement equity accounting, including transactions related to common and preferred stock, share-based payments, and EPS calculations.	Understanding
CO4	<b>Apply Accounting for Business Combinations and Foreign Transactions:</b> Apply principles for business combinations, consolidations, foreign currency remeasurement, and translation as per GAAP and IFRS.	Applying
CO5	<b>Report for Not-for-Profit and Governmental Entities:</b> 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
C01	Understand GST Framework: Grasp the basic concepts, registration process, supply of	Understanding
	goods and services, invoicing, and tax payment under GST.	Understanding
CO2	Manage GST Transactions: Apply GST rules for intrastate and interstate supply, return of	Applying
02	goods, and tax rate definition at various levels.	
CO3	Handle Advanced GST Entries and Returns: Record advanced transactions, adjust GST,	Applying
005	and file returns accurately, including using ERP for GSTR reporting.	
CO4	Navigate GST for Services: Determine the supply of services, place of supply, and handle	Understanding
C04	interstate service transactions under GST.	
C05	Migrate to and Utilize ERP for GST: Implement ERP solutions for GST compliance, including	Creating
	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	<b>Apply Decision Analysis Techniques:</b> Utilize cost/volume/profit analysis and marginal analysis for making informed decisions regarding special orders, product mix, and operational	Applying
	levels.	
CO2	Develop Pricing Strategies: Formulate pricing decisions using methodologies considering	Creating
	market dynamics, product lifecycle, and cost considerations.	er cating
CO3	Manage Enterprise Risk: Identify, assess, and implement strategies to mitigate various	Analyzing
205	types of risks affecting the enterprise.	
CO4	Evaluate Investment Options: Analyze different capital budgeting techniques to make	Evaluating
C04	investment decisions that align with organizational goals.	
CO5	Uphold Professional Ethics: Interpret and apply ethical principles and legal compliance in	
	management accounting and financial management, fostering an ethical culture within the	Understanding
	organization.	

Paper DSE 602 (c): INTERNATIONAL AUDITING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
C01	Navigate Advanced Auditing Concepts: Understand complex auditing scenarios including	Understanding
	pensions, post-employment benefits, and income taxes.	onderstanding
CO2	Implement Equity and Transaction Accounting: Apply US GAAP & IFRS standards for	Applying
02	equity transactions and select financial transactions.	
CO3	Manage Corporate and Governmental Auditing: Address specific considerations for	Analyzing
005	corporate restructures, consolidations, and governmental auditing standards.	
CO4	Execute Tax Compliance and Equity Valuation: Evaluate tax compliance strategies and	Analyzing
C04	perform equity valuation under varying standards.	
C05	Conduct Not-for-Profit and Specialized Audits: Create auditing strategies for not-for-	Creating
	profit entities and understand the requirements for specialized audits.	

Paper DSE 603(a): BUSINESS APPLICATIONS OF EMERGING TECHNOLOGIES

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
	Adapt to Finance Transformation: Understand the impact of disruption in finance,	
C01	identify opportunities for adding value, and acquire new skills required for modern finance	Understanding
	roles.	
CO2	Implement Robotic Process Automation: Evaluate and apply RPA in finance	Applying
	operations, understand its governance, and predict future automation trends.	
CO3	Leverage Artificial Intelligence: Distinguish between AI, ML, and DL; implement AI	Analyzing
	strategies to gain competitive advantages; and plan for enterprise-wide AI integration.	
CO4	Manage Cybersecurity Risks: Comprehend cybersecurity fundamentals, assess risks,	Applying
C04	and develop cybersecurity risk management programs to protect organizational assets.	
CO5	Understand and Apply Blockchain Technology: Grasp the history, core components,	
	and applications of blockchain technology, including permissioned vs. permissionless	Understanding
	systems.	

Paper DSE 603(b): CORPORATE GOVERNANCE

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Understand Corporate Governance:</b> Grasp the evolution, significance, and theories of corporate governance, including the need and benefits.	Understanding
CO2	<b>Examine Corporate Governance Committees and Models:</b> Analyze various corporate governance committees and compare different governance models globally.	Analyzing
CO3	<b>Apply CSR Principles:</b> Apply corporate social responsibility principles and strategies to assess their impact on society, employees, and stakeholders.	Applying
CO4	<b>Evaluate Accountability in Corporate Governance:</b> 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 Classification
CO1	<b>Understand Investment Management:</b> Grasp the basics of investment, differentiation between investment, speculation, and gambling, and the factors affecting investment decisions.	Understanding
CO2	<b>Analyze Risk and Return:</b> Apply concepts of risk and return, including their measurement and the risk-return trade-off for a single asset.	Analyzing
CO3	<b>Calculate Market Indices:</b> Compute stock indices and understand their uses, focusing on major stock price indices like Sensex and Nifty.	Applying
CO4	<b>Apply Time Value of Money Concepts:</b> Utilize compounding and present value techniques to assess the time value of money in investment decisions.	Applying
CO5	<b>Evaluate Portfolio Analysis:</b> Analyze portfolios using Markowitz theory, understanding the rationale for diversification and measuring expected return and risk.	Analyzing