



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



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

<b>CO Number</b>	<b>Course Outcome Description</b>	<b>Bloom's Taxonomy Classification</b>
CO1	<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
CO1	<b>Understand Business Fundamentals:</b> 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	<b>Analyze Joint Stock Companies:</b> 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	<b>Apply Management Functions:</b> 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	<b>Plan and Organize Business Operations:</b> 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	<b>Evaluate Authority, Coordination, and Control Mechanisms:</b> 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: INTRODUCTION TO INTERNATIONAL BUSINESS**

<b>CO Number</b>	<b>Course Outcome Description</b>	<b>Bloom's Taxonomy Classification</b>
CO1	<b>Introduction to International Business:</b> Understand the meaning, growth factors, and nature of International Business. Compare international to domestic business, learn about the internationalization process, and modes of entry into global markets.	Understanding
CO2	<b>International Business Environment:</b> Analyze the characteristics of the International Business Environment, including economic, cultural, technological, political factors, technology transfer, and environmental issues.	Analyzing
CO3	<b>Regional Economic Groupings:</b> Evaluate the structure and functioning of economic groupings such as EU, NAFTA, ASEAN, BRICS, and SAARC. Understand the role of multinational corporations, foreign investment issues, pricing, regulations, and strategic alliances.	Applying
CO4	<b>International Economic Institutions and Agreements:</b> Examine institutions like WTO, IMF, World Bank, UNCTAD, and the impact of various international agreements on global trade. Understand international commodity trading and agreements.	Analyzing
CO5	<b>Emerging Developments:</b> Assess the current trends in world trade, including protectionism, tariff and non-tariff barriers. Explore the influence of ecology, counter trade, IT on International Business, and social aspects.	Creating

## Paper DSC 201: FINANCIAL ACCOUNTING-II

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

## 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	<b>Master Intellectual Property Rights:</b> 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
CO5	<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: EXPORT MARKETING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Export Marketing Fundamentals:</b> Comprehend the nature, scope, and roles of export marketing, and the differences between domestic and export marketing. Understand the contribution of exports to economic development and India's foreign trade.	Understanding
CO2	<b>Selection of Export Products:</b> Master the need for product planning, adaptation, and standardization for international markets. Learn about new product development, product life cycle, branding decisions, and packaging requirements, including the role of the Indian Institute of Packaging.	Applying
CO3	<b>Identification of Export Markets:</b> Learn to select export markets, classify world markets, and appraise them. Understand the criteria for market selection and the use of e-commerce as a strategic export tool. Compare direct versus indirect exporting and distribution channels in export marketing.	Analyzing
CO4	<b>Promotion Abroad:</b> Acquire techniques for sales promotion in overseas markets. Compare international to domestic advertising, utilize direct mail and mailing lists, and leverage trade fairs and exhibitions for promotion. Recognize the role of export promotion organizations in India.	Applying
CO5	<b>Legal Aspects of Export Contracts:</b> Identify legal issues in international marketing. Understand the elements of export contracts, export agency agreements, product laws, letters of credit, and International Commercial Terms (INCO). Grasp the purpose and importance of INCO terms.	Analyzing

**Paper DSC 301: ADVANCED ACCOUNTING**

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Understand the Fundamentals of Partnership Accounts:</b> 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	<b>Apply Principles of Partnership Dissolution and Partner Insolvency:</b> Apply accounting principles to the dissolution of partnerships and handle cases of partner insolvency, excluding cases where all partners are insolvent.	Applying
CO3	<b>Manage Share and Debenture Transactions:</b> 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	<b>Analyze Company Final Accounts and Adjust for Profits Prior to Incorporation:</b> Analyze and prepare company final accounts according to the Companies Act 2013, and accurately account for profits prior to incorporation.	Analyzing
CO5	<b>Evaluate Goodwill and Shares:</b> 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

**Paper DSC 302: BUSINESS STATISTICS -I**

CO	Course Outcome Description	Bloom's
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Number		Taxonomy Classification
CO1	<b>Understand the Foundations of Statistics:</b> Grasp the origin, importance, scope, and limitations of statistics, including statistical investigation methods.	Understanding
CO2	<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: INTERNATIONAL BUSINESS PROCEDURES & DOCUMENTATION**

CO	Course Outcome Description	Bloom's Taxonomy
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Number		Classification
CO1	<b>Foreign Exchange Regulations:</b> Understand the legal framework in India regarding foreign exchange, including FEMA's origin, objectives, and main provisions. Analyze factors influencing foreign exchange rates.	Understanding
CO2	<b>International Trade Terms:</b> Learn about trade contracts, terms, and various export payment terms. Understand the processes of documentary collection, documentary credit, and the roles of LOC.	Applying
CO3	<b>Trade Finance:</b> Explore sources and schemes of trade finance, including pre-shipment and post-shipment credits. Understand the role of Exim Bank, commercial banks, RBI, and international financial markets.	Analyzing
CO4	<b>Credit Risk Management:</b> Examine export credit insurance, the role of ECGC, types of covers and risks covered, and the importance of financial guarantees and special policies. Understand the role of EIA in quality inspection.	Creating
CO5	<b>Customs and GST for Export and Import:</b> Assess the processes involved in central excise clearance/GST and customs clearance for export and import cargo. Understand the importance of EXIM documents, licensing, and the duty drawback system.	Applying

**Paper DSC 401: INCOME TAX**

<b>CO Number</b>	<b>Course Outcome Description</b>	<b>Bloom's Taxonomy Classification</b>
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	<b>Analyze Income from House Property:</b> 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**

<b>CO</b>	<b>Course Outcome Description</b>	<b>Bloom's Taxonomy</b>
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Number		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: CORPORATE ACCOUNTING**

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
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CO1	<b>Company Liquidation:</b> Understand the meaning, modes, and process of company liquidation. Learn how to prepare the Statement of Affairs and the Liquidator's Final Statement of Account. Grasp the concepts of contributory and preferential payments, and liquidator's remuneration.	Understanding
CO2	<b>Amalgamation (AS-14):</b> Comprehend the nature of amalgamation, including merger and purchase. Calculate purchase consideration and understand the accounting treatment in the books of transferor and transferee companies.	Applying
CO3	<b>Internal Reconstruction and Acquisition of Business:</b> Learn the accounting treatment for internal reconstruction and the preparation of the final statement post-reconstruction. Understand the accounting for business acquisition, both when opening new books and continuing the same set of books.	Analyzing
CO4	<b>Accounts of Banking Companies:</b> Familiarize with the books and registers maintained by banking companies, understand the slip system of posting, rebate on bills discounted, and the concept of Non-Performing Assets. Learn about legal provisions relating to final accounts and the preparation of final accounts.	Applying
CO5	<b>Accounts of Insurance Companies and Insurance Claims:</b> Understand the formats and preparation of final accounts specific to insurance companies, focusing on Fire and Marine Insurance. Learn about insurance claims, including loss of stock and assets, the average clause, and treatment of abnormal loss and loss of profit.	Creating

**Paper DSE 501 (a): COST ACCOUNTING**

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
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CO1	<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	<b>Master Strategic Planning Concepts:</b> Understand the process of strategic planning, including	Understanding

	analysis, goal setting, and strategic alignment.	
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): INTERNATIONAL FINANCIAL REPORTING -I**

<b>CO Number</b>	<b>Course Outcome Description</b>	<b>Bloom's Taxonomy Classification</b>
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	Analyzing

	and liabilities, including inventory valuation and estimation methods.	
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
CO1	<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
CO2	<b>Manage Stock Keeping Units in ERP:</b> Understand the process of creating and managing	Understanding

	inventory masters, stock groups, units of measure, stock items, and godowns in an ERP system.	
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	<b>Manage Accounts Receivable and Payable in ERP:</b> 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
CO1	<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	Applying



	policies, and lease financing in capital raising strategies.	
CO4	<b>Manage Working Capital:</b> 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-	Analyzing

	Corporations, including formation, income, deductions, and distributions.	
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): LOGISTICS MANAGEMENT**

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Introduction to Logistics:</b> Grasp the concept, objectives, and scope of logistics systems. Understand the elements involved such as transportation, warehousing, and inventory management, and the modes of transportation.	Understanding
CO2	<b>Water Transport:</b> Learn the role of shipping in international trade, including the functions of liners and tramps, the significance of the Bill of Lading vs. charter party, and the concept of	Applying

	freight. Understand containerization, its economic benefits, types of containers and ships, and the procedures involved in multi-modal transport.	
CO3	<b>Air Transport:</b> Analyze the international setup for air transport, including freight rates and the challenges and prospects of India's exports and imports by air.	Analyzing
CO4	<b>Insurance:</b> Understand the need for marine insurance, the nature of marine insurance policies, types of marine losses, and the process of obtaining coverage and filing claims. Learn about the roles of forwarding and clearing agents.	Applying
CO5	<b>Warehousing:</b> Learn the objectives and functions of warehousing, strategies for location selection, and procedures involving the clearance of goods from warehouses, including the operation of bonded warehouses.	Creating

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

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<b>Holding Companies Fundamentals:</b> Grasp the nature and legal requirements of holding companies, including concepts like minority interest, cost of control, and consolidated balance sheets.	Understanding
CO2	<b>Electricity Companies Accounting:</b> Understand the double account system, final accounts, and	Applying

	the process for calculating reasonable return and asset replacement.	
CO3	<b>Accounting for Price Level Changes:</b> Analyze the history, limitations, and profit measurement under different accounting systems, including CPP and CCA methods.	Analyzing
CO4	<b>Lease Accounts (AS-19):</b> Learn about the financial and operating leases, including advantages, disadvantages, and accounting treatment for both parties involved.	Applying
CO5	<b>Human Resource &amp; Social Responsibility Accounting:</b> Understand the definitions, objectives, and limitations of human resource accounting and social responsibility accounting.	Creating

**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
CO1	<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
CO1	<b>Understand External Financial Reporting:</b> Grasp the components and importance of external financial reporting as per US GAAP & IFRS, including the preparation and integration of financial statements.	Understanding
CO2	<b>Apply Recognition, Measurement, and Disclosure Principles:</b> 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	<b>Analyze Cost Management Techniques:</b> Analyze various cost management concepts and costing systems, including absorption costing, variable costing, and activity-based costing, to	Analyzing

	manage and allocate costs effectively.	
CO4	<b>Implement Supply Chain and Business Process Improvements:</b> Implement supply chain management strategies and business process improvement techniques, utilizing lean management, ERP systems, and continuous improvement concepts.	Applying
CO5	<b>Evaluate Internal Controls for Risk Management:</b> Create strategies for governance, risk, and compliance, developing an understanding of internal control structures, corporate governance, and system controls for safeguarding assets.	Creating

**Paper DSE 601(c): INTERNATIONAL FINANCIAL REPORTING - II**

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	<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**

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

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

<b>CO Number</b>	<b>Course Outcome Description</b>	<b>Bloom's Taxonomy Classification</b>
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 levels.	Applying
CO2	<b>Develop Pricing Strategies:</b> Formulate pricing decisions using methodologies considering market dynamics, product lifecycle, and cost considerations.	Creating
CO3	<b>Manage Enterprise Risk:</b> Identify, assess, and implement strategies to mitigate various types of risks affecting the enterprise.	Analyzing
CO4	<b>Evaluate Investment Options:</b> Analyze different capital budgeting techniques to make investment decisions that align with organizational goals.	Evaluating
CO5	<b>Uphold Professional Ethics:</b> 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	<b>Navigate Advanced Auditing Concepts:</b> Understand complex auditing scenarios including pensions, post-employment benefits, and income taxes.	Understanding
CO2	<b>Implement Equity and Transaction Accounting:</b> Apply US GAAP & IFRS standards for equity transactions and select financial transactions.	Applying
CO3	<b>Manage Corporate and Governmental Auditing:</b> Address specific considerations for corporate restructures, consolidations, and governmental auditing standards.	Analyzing
CO4	<b>Execute Tax Compliance and Equity Valuation:</b> Evaluate tax compliance strategies and perform equity valuation under varying standards.	Analyzing
CO5	<b>Conduct Not-for-Profit and Specialized Audits:</b> Create auditing strategies for not-for-profit entities and understand the requirements for specialized audits.	Creating

**Paper DSE 603(a): CROSS-CULTURAL CONSUMER & INDUSTRIAL BUYER BEHAVIOUR**

<b>CO Number</b>	<b>Course Outcome Description</b>	<b>Bloom's Taxonomy Classification</b>
CO1	<b>Consumer Behaviour Introduction:</b> Understand the meaning and importance of consumer behaviour and the factors influencing it. Learn about the cultural aspects of different countries with a focus on South Asia, Africa, Europe, Australia, North and Latin America, and the Middle East.	Understanding
CO2	<b>Internal Determinants of Buying Behaviour:</b> Analyze individual differences among customers, market segmentation, needs, motivation, learning attitudes, personality, and psychographics.	Analyzing
CO3	<b>External Determinants of Buying Behaviour:</b> Understand the influence of family, household, reference groups, social class, culture, and subcultures on buying behaviour.	Applying
CO4	<b>Cross-Cultural Consumers:</b> Examine the economic, demographic, and socio-cultural trends affecting consumer and industrial buying behaviour and their international marketing implications.	Analyzing
CO5	<b>Innovation, Diffusion and Consumer Adoption Process:</b> Understand the diffusion of innovation across cultures, consumer satisfaction, feedback mechanisms, and the complexities involved in cross-cultural consumer research.	Creating

## 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	<b>Address Issues in Corporate Governance:</b> 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