M.E.S VASANT JOSHI COLLEGE OF ARTS AND COMMERCE

NEP 2020

ACADEMIC YEAR 24-25

B.COM Programme-specific outcomes

B.COM (COMMERCE) Cost Accounting

- **PSO- 1** Demonstrate an understanding of cost accounting principles and concepts, including cost classification, allocation, and control mechanisms.
- **PSO 2** Apply and analyse various costing methods and variances to identify areas for financial improvement, cost control, and enhanced decision-making.
- **PSO 3-** Evaluate different cost management strategies and develop cost sheets that assist in reconciling cost and financial accounting data for organizational transparency
- **PSO 4-** Synthesize knowledge of cost management tools, cost audit and exhibit an understanding of ethical considerations for sustainable practices in cost accounting

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