

## **DEPARTMENT OF COMMERCE**

### **Programme Specific Outcomes (PSO) for B.Com in Cost Accounting**

After completing the programme, a B.Com graduate specializing in Cost Accounting will be able to:

PSO1: Classify the labour, understand Time Keeping and Time Booking methods.

PSO2: Understand the terminologies in Payroll Accounting.

PSO3: Operate the Methods of Remuneration for labour.

PSO4: Describe Procedure for accounting of overhead cost.

PSO5: Understand the basic principles of operating costing with respect to transport, entertainment and hotels.