

ASANSOL GIRLS' COLLEGE

Department of Commerce

Programme Specific Outcome (PSO) and Course Outcome (CO)

Programme Specific Outcome (PSO):

The programme enables the students:

PSO1: To acquire knowledge about the different branches of accounting, their objectives, advantages and disadvantages and their application in the practical world.

PSO2: To develop problem solving skills.

PSO3: To become familiar with the basic knowledge of finance and its management.

PSO4: To gain the knowledge of the theories and practices of management and prepare them to serve as good managers.

PSO5: To instill in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend, analyse and evaluate the current economic/business scenario of the country and the world at large.

PSO6: To develop in students the capability to transform theoretical and conceptual knowledge into practical problem-solving approach using critical thinking.

PSO7: To develop skills this would help them undertake research and innovations in commerce and would enhance their employability.

Course Outcome (CO)

	Semester 1	Course Outcomes: Students shall be able to
	Subject-Financial Accounting-I	
	Course Contents	
Unit-I:	Introduction: Conceptual Framework: Accounting principle, Concepts and Conventions, Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure. Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Single Entry-Conversion from single entry to double entry system.	CO1 : have an understanding about the theoretical framework of accounting
Unit-II:	Preparation of Financial Statements: Final account of a profit-making sole proprietorship trading firm with additional information, Preparation of Financial Statements of a not for profit organisation, Preparation of Financial Statements of a Non-for profit organisation- Income-Expenditure Account,	CO2: apply the accounting principles, rules and procedures in Preparing Final Accounts of different types of organisations.
Unit-III:	Accounting for Consignment: Consignment: Basic features; difference with sales. Recording in the books of Consignor, at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss, unsold stock, Special commission: Del credere commission - use of Consignment Debtors A/C. Recording in the books of Consignee.	CO3: understand the accounting system of Consignment Business
Unit-IV:	(a) Royalties Accounting-Minimum Rent, Short Workings Recoverable, Royalties Receivables, Sub-Lease.	CO4: comprehend the accounting of lease related transactions .
Unit-V:	Hire Purchase and Installment Payment System: Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, Profit Computation (Stock & Debtors System only), Instalment Payment System.	CO5: learn about hire purchase transactions and installment payment system
Unit -VI:	Insurance Claim: (a)Loss of stock: Physical & ownership concept; concept of underinsurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc. (b)Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim	CO6: calculate the amount of insurance claim for loss of stock by fire of any trading and manufacturing business and calculate the amount of insurance claim for loss of profit due to interruption of business due to fire of any trading and manufacturing business.
Unit-VII:	Accounting for Partnership Firm: Partnership Accounts: Accounting for Dissolution of Partnership Firm, Dissolution of Partnership Firm including Insolvency of partners, Garner Vs Murray Case Rules (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities.	CO7: understand the procedure and accounting for dissolution of a partnership firm in details .
	Semester 1	Course Outcomes:

	Subject- Principles of Management	Students shall be able to
	Course Contents	
Unit I:	Introduction: Concept and Features of Management. Importance and Functions of Management, Management as an Arts or Science; Managerial Levels, Managerial Skills & Competencies, Contribution to Management Theories [Fayol, Taylor and Max-Weber's Theory only]. Managerial Roles (Mintzberg).	CO1: understand the theoretical framework and the basic concepts and various functions of management;
Unit II:	Planning and Decision Making: Concept and Definition of Planning, Features and Importance of Planning. Principles of Planning, Planning Premises, Steps involved in the Planning Process, Advantages and Limitations of Planning, Concepts, Nature and Principles of Decision Making, Relationship between Planning & Decision Making.	CO2: learn about the details about the Planning function of the management
Unit III:	Organizing: Concept and Definition of Organizing, Importance and Functions of Organizing, Principles of Organizing, Span of Organizing, Decentralization and Delegation of Authority; Concept of Organizational Design, Factors affecting Organizational Design; Departmentalization; Organizational Structures, Formal & Informal Organization	CO3: learn the concept and steps of organising in details
Unit IV:	Directing and Staffing: Concept and Definition of Directing, Functions and Process of Directing. Concept and Definition of Staffing, Different Elements of Staffing, Staffing as an Important Function of Management, Importance of Staffing in Management	CO4: understand the concept of human resource management in details and steps involved in employing and training of the staff
Unit-V:	Motivation & Leadership: Concept and Definition of Motivation, Importance and factors affecting motivation; Theories of Motivation-Maslow's Theory, Herzberg's Theory and Theory-X & Theory-Y. Meaning and Importance of Leadership, Styles of Leadership, Qualities of Leadership	CO5: create awareness about the goal of the concern and the motivational procedure of the employees.
Unit-VI:	Controlling: Meaning and Importance of Controlling, Steps of Controlling, Principles of Controlling; Concept of Feedback and Feedforward Control, Relationship between Planning and Controlling, Modern Tools of Controlling. Limitations of Controlling	CO6: develop concepts of controlling function of the management and application of controlling techniques in solution of any business problem.
Unit VII:	Company Management: Concept of Corporate Management, Directors and their Functions, Appointment, Qualifications of Company Directors, Power, Duties & Responsibilities of Directors. Different types of Directors, Concept about different types of Company Meeting.	CO7: learn about the structure of the management and administration of the company and their functions.

	Semester 1	Course	Outcomes:
	Microeconomics (Fixed for B.Com)	Students shall be able to	
	Course Contents		
Unit 1:	Basics of Demand and Supply: The concept of demand and demand function; Derivation of Individual demand curve and Market demand curve; Shifting of the demand curve; The supply function and the supply curve; Derivation of individual supply curve and market supply curve; Shifting of the supply curve; Determination of equilibrium price.	CO1: understand the concepts of demand and supply and determination of equilibrium price through the interaction of market forces	
Unit 2:	Theory of Consumer Behaviour: Cardinal analysis; Law of diminishing marginal utility; consumer surplus Ordinal approach; Indifference curve analysis; Budget line; Consumer Equilibrium; Income consumption curve and Price consumption curve; Hicksian decomposition of price effect into substitution effect and income effect; Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand; Measurement of various elasticities of demand; Distinction between slope of a demand curve and the elasticity of demand; Elasticity of supply.	CO2: analyze different approaches explaining the theoretical foundation of consumer behaviour	
Unit 3:	Theory of Production and Costs: Total Cost, Average Cost, Marginal Cost, Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their definition, nature, shape and relationship; Isoquants and iso-cost lines – Concepts and their properties; Choice of best input combinations. Empirical production functions – their properties and estimation; Empirical estimation of cost functions.	CO3: understand the concepts of cost, nature of production and its relationship to Business operations.	
Unit 4:	Market Structure: Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand; Perfect Competition-Short run and long run equilibrium; Supply curve in the short run; Monopoly – Short run and long run equilibrium; Concept of Price discrimination. Monopolistic competition, Oligopoly Market and Duopoly Market.	CO4: learn the concepts of different market forms and to analyze short run and long run equilibrium conditions for different market forms.	
Unit 5:	Factor Price Determination: Theory of Wage Determination; Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate.	CO5: understand and analyze different CO5: theories related to determination of factor prices.	
	B.Com: Semester-I	Course	Outcomes:
	Subject: ENTREPRENEURSHIP DEVELOPMENT	Students shall be able to	
	Course Contents		

Unit I:	Entrepreneurship: Meaning, Elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, net-preneurship, eco-preneurship, and social Entrepreneurship Business houses and family business in India;	CO1: learn the concept of entrepreneurship in the context of Indian economic scenario.
Unit-II:	Creativity: Meaning and Concept of Creativity; Creativity Process; Nature and Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools.	CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.
Unit III:	Innovation: Innovation Vs. Creativity; Types of Innovations, Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Role and functions of business incubators, venture capital, start-up finance and private equity fund. Initiatives of Government of India to promote entrepreneurship –Start-up India, Stand- up India, Make in India, and Self-Help groups etc.	CO3: have an understanding about the social support system for gaining strength towards entrepreneurial preferences.
Unit IV:	Enterprise Formation: Significance of writing the business plan/project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report	CO4: understand the entrepreneurial process for initiating new venture creation.
Unit-V	Understanding and Analysing Business Opportunities: Market demand analysis, project feasibility study; preparation of business plan; Start-ups and basic start-ups problems, sources of financing business start-ups; Cases of Indian start-ups (practical knowledge on preparation of business plan/project report shall be imparted).	CO5: analyse the various dimensions of managing a business enterprise once it is formed.
	Semester II	Course Outcomes: Students shall be able to
	Subject-Cost Accounting Paper	
	Course Contents	
Unit I:	Introduction: Meaning, scope, objectives and advantages of cost accounting; Role of a cost accountant in an organisation. Difference between financial and cost accounting. Cost concepts and classifications-Direct, Indirect, Functional Classification, Notional and Imputed, Product and Period, Controllable and Uncontrollable, Explicit and Implicit, Sunk Cost and Preproduction Cost, E-tendering, Elements of cost and preparation of Cost sheet. Concepts of job costing and batch costing,	CO1: learn the concepts of cost accounting, Classification of cost concepts and its scope, objectives, and advantages of a cost accountant within an organization.

Unit II:	Material Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, EOQ, Various levels of stocks, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Physical Verification Perpetual and Periodical System, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives, ABC Analysis, VED, JIT, Material Turnover Ratio,	CO2: analyze and implement material/inventory control techniques. Manage accounting and control processes for material purchases, storage, and issuance.
Unit III:	Labour Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment, Time Rate, Piece Rate, and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage, Requisites of Good Wages Incentive Plan.	CO3: implement accounting and control methods for labor costs. Understand timekeeping and time-booking practices.
Unit IV:	Overheads Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption; Causes and treatment of Under- and over- absorption; Activity based costing (Concept Only). Machine Hour Rate,	CO4: classify, allocate, and absorb overhead costs. Understand causes and treatment of under- and over-absorption of overheads
Unit V:	Methods of Costing: Contract costing and process costing (c) Contract Costing-Features, Accounting Procedures, Profit on Incomplete Contracts Surveyor's Certificate, Work-in-Progress, Costing of Running Contract, Only Concept: Bid Costing and Cost-Plus contract, Escalation Clause and De-Escalation Clause. (d) Process costing (excluding inter process profit and W-I-P Valuation)-Features-Process Loss and Gains, Normal Loss, Abnormal Loss and Abnormal Gain.	CO5: understand the features, accounting procedures, and profit calculation methods for contract costing, including surveyor's certificate, work-in-progress, and costing of running contracts.
Unit VI:	Variance analysis (only material and labour variances) - Elementary concepts and analysis	CO6: analyze material and labor variances using elementary concepts
Unit VII:	Cost Accounting Systems- Integral and non-integral systems, meaning, features, advantages of integral accounting system; Causes of difference in Cost profit and profits as per financial a/c, Reconciliation of cost accounting profits with financial profits	CO7: differentiate between integral and non-integral cost accounting systems, understanding their features and advantages.
	Semester II	Course Outcomes:
	Subject-Principles of Marketing Management	Students shall be able to
	Course Contents	
Unit I:	Introduction to Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.	CO1: develop understanding of basic concepts of marketing, marketing philosophies and

Unit II:	Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politicolegal and socio-cultural.	CO2: learn about the environmental conditions effecting marketing decisions of a firm.
Unit III	(a)Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. (b)Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.	CO3: understand the dynamics of consumer behaviour and process of market selection through STP stages.
Unit IV	(a)Product Decisions: Concept and classification; Levels of Product. Designing value- Product- mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical aspects; Product support services. (b) New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.	CO4: understand and analyze the process of value creation through marketing decisions involving product development.
Unit V	Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution, types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats;	CO5: identify the objectives of pricing decisions and factors influencing product pricing. Apply various pricing methods and strategies to achieve marketing goals.
Unit VI	Place and Promotion Decisions: Concept of place, types and factors to be considered for determining suitable marketing channels, Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix	CO6: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm

Unit VII	Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Service marketing: Marketing of Banking services, Mutual Funds etc., Social marketing- Digital marketing- concept. Digital platforms in Marketing – GeM, Amazon, Flipkart, Marketing Apps like Zomato, SWIGGY	CO7: explore the concept and dimensions of Different new areas of marketing. Understand the growing importance of these areas .
	Semester II	Course Outcomes: Students shall be able to
	Subject-Macro Economics	
	Course Contents	
Unit I:	Basic Concepts and National Income Determination: Macroeconomics, Concepts, Scope, Macroeconomic variables- GDP, Interest rate, Income, Expenditure etc., Objectives, Difference between Microeconomics and Macroeconomics. National Income - Definition, concepts and measurement of GNP, NNP, GDP, NDP, and NI; Different methods of measuring national income; The Accounting identity of saving and investment; Problems of using national income as a measure of Economic welfare; Problems of measuring national income in any country.	CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
Unit II:	Consumption Function: Keynesian consumption function and its properties; Factors affecting consumption expenditure; Saving function and its properties. Concepts of MPS, APS, MPC and APC. Determination of equilibrium level of income, Nature of equilibrium, Stability of equilibrium; Concept of Multiplier; Investment multiplier; limitations of the multiplier analysis; Paradox of thrift	CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.
Unit III:	Economy in the Short Run and IS– LM framework: Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short- run and long-run, Aggregate demand- Aggregate supply analysis. IS and LM curve- Definition, Properties, Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.	CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.
Unit IV:	Demand for money and Supply of money Demand for money- Quantity Theory of Money (Fisher’s Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.	CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.

Unit V:	Inflation, Unemployment and Labor Market Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade- off between inflation and unemployment, Sacrifice ratio.	CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.
	Semester II	Course Outcomes: Students shall be able to
	Computer Application in Business Skill Enhancement	
	Course Contents	
Unit I:	Data Processing, Networking and Recent trends in computing Computing: Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to-peer Computing; Wireless Networking; Securing Networks: firewall. Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature. Recent trends in computing: Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; E-Commerce: meaning, business models, Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)	CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.
Unit II:	Word Processing (Practical) Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: B.Com.(Hons) CBCS(LOCF) Department of Commerce, KaziNazrul University Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes. Creating Business Documents using the above facilities	CO2: handle document creation for communication.

Unit III:	Preparing Presentations (Practical) Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	CO3: acquire skills to create and make good presentations.
Unit IV:	Spreadsheet and its Business Applications (Practical) (a)Spreadsheet concepts, managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. (b)Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions (c)Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis Tool Pak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection) (d)Creating business spreadsheet: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis	CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making.
Unit-V:	Computerised Accounting Systems (ERP-Tally) Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company	CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

SEMESTER -III (HONOURS)

	Semester-III	Course Outcomes: Students shall be able to
	SUBJECT : HUMAN RESOURCE MANAGEMENT	
	Course Contents	
Unit I :	Introduction : Meaning, importance and scope of HRM; Evolution of HRM; functions, status and competencies of HR manager; Human Resource Planning - quantitative and qualitative dimensions; Job analysis—job description and job specification; HR Policies.	CO1: understand basic nature and importance of human resource management.

Unit II:	Recruitment, Selection & Development: Recruitment, selection, placement, induction, and socialization – an overview; Developing Human Resources; Training – need, types, and evaluation; Role specific and competency based training.	CO2: analyze the current theory and practice of recruitment and selection.
Unit III:	Performance Appraisal: Performance appraisal- nature and objectives, methods of performance appraisal, potential appraisal & employee counseling; Job changes—transfers and promotions.	CO3: realize the importance of performance management system in enhancing employee performance.
Unit IV:	Compensation: Job evaluation; Compensation—concept and policies, base and supplementary compensation, performance linked compensation—individual, group and organisation level.	CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.
Unit V:	Employee Maintenance and Emerging Issues in HRM:Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM— employee empowerment, downsizing, work- life balance.	CO5: understand role of modern HRM in meeting challenges of changing business environment.
	Semester-III	Course Outcomes: Students shall be able to
	SUBJECT : INCOME TAX LAW AND PRACTICE	
	Course Contents	
Unit I :	Introduction: Basic concepts:Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN) Residential status: Scope of total income on the basis of residential status; Exempted income under section 10.	CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.
Unit II:	Computation of Income under different heads-1 Income from Salaries; Income from House Property	CO2: identify the five heads in which income is categorised and compute income under the heads: Salaries and Income from House Property
Unit III:	Computation of Income under different heads-2 Profits and gains of business or profession; Capital gains; Income from other sources	CO3: compute income under the head: Profits and gains of business or profession, Capital gains and Income from other sources
Unit IV:	Computation of Total Income and Tax Liability: Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals; Tax liability of an individual.	CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
Unit V:	Preparation of Return of Income: Filing of returns: Manually, on-line filing of Returns of Income & TDS; Provision &	CO5: develop the ability to file online returns of income.

	Procedures of Compulsory on-line filing of returns for salaried employee.	
	Semester-III	
	SUBJECT :MANAGEMENT PRINCIPLES AND APPLICATIONS	Course Outcomes: Students shall be able to
	Course Contents	
Unit I :	Introduction: Meaning and importance of management; Coordination mechanisms in organisations, management as an eclectic modern discipline; Theory base of management- classical, neo- classical and modern constructions of management; Strategic Management, Managerial functions, roles (Mintzberg), levels and competencies.	CO1: understand the evolution of management and apprehend its effect on future managers.
Unit II:	Planning: Organizational objective setting; Decision Making: environment (certainty, risk, uncertainty), and techniques for individual and group decision-making; Forecasting and Scheduling; Planning vis-à-vis Strategy- meaning and elements of environment of business firm –micro (immediate), meso (intermediate e.g. industry), macro (domestic); Industry structure, Business-level strategic planning.	CO2: analyze how organizations adapt to an uncertain environment and decipher decision making
Unit III:	Organizing: Division of Labor; Decentralization and Delegation; Organizational forms (Mintzberg); Factors affecting organizational design; Departmentalization; Staffing as a function; Organizational structures and Organograms-traditional and modern - comparative suitability and changes over time, formal informal organizations' interface.	CO3: comprehend the changes happening in organization structure over time.
Unit IV:	Directing and Controlling: Motivation- meaning, importance and factors affecting motivation; Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership; Principles of controlling; relationship amongst planning, organizing, directing and controlling; Performing controlling function; Measures of controlling and accountability for performance.	CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and
Unit V:	Salient Developments and Contemporary Issues in Management: Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Values & ethics, holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India.	CO5: appreciate the changing dynamics of management practice.
	Semester-III	
	SUBJECT :BUSINESS STATISTICS	Course Outcomes: Students shall be able to
	Course Contents	
Unit I :	Fundamentals:Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Methods of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution- Histogram, frequency polygon and ogives.	CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
Unit II:	Descriptive Statistics: 2.1 Measures of Central Tendency	CO2: gather knowledge about various probability concepts and

	(a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean. (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. 2.2 Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. 2.3 Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.	distributions and their business applications.
Unit III:	Simple Correlation and Regression Analysis: 3.1 Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard correlation. 3.2 Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.	CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
Unit IV:	Index Numbers: 4.1 Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregatives and average of relatives – simple and weighted. 4.2 Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the constructions of index numbers. 4.3 Construction and Utility of Consumer Price Indices; BSE SENSEX and NSE NIFTY.	CO4: develop an understanding of the index numbers and their utility in daily life and stock market.
Unit V:	Time Series Analysis: 5.1 Time Series Data; Components of time series; Additive and Multiplicative models. 5.2 Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages. 5.3 Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.	CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.
	Semester-III	Course Outcomes: Students shall be able to
	SUBJECT : E-COMMERCE	
	Course Contents	
Unit I :	Introduction to E- Commerce, Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce businessmodels - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet- evolution and features; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing vs in house development of a website.	CO1: understand the basics of E-commerce, current and emerging business models.
Unit II:	Online Business Transactions Rationale of transacting online, E-commerce applications in various industries (banking,	CO2: familiarize with basic business operations such as

	insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.	sales, marketing, HR etc. on the web.
Unit III:	Website Designing: Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.	CO3: enhance the students' skills for designing and developing website.
Unit IV:	E-payment System: E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting. Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency). E-payments risks.	CO4: identify the emerging modes of e-payment.
Unit V:	Security and Legal Aspects of E-commerce: E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients.	CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

SEMESTER -III (PROGRAM)

	Semester-III	Course Outcomes: Students shall be able to
	SUBJECT : COMPANY LAW	
	Course Contents	
Unit I :	Introduction: Meaning and characteristics of a company; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.	CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules thereunder.
Unit II:	Documents and shares: Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback;	CO2: follow the basic legal documents and their usage essential for operations and management of company.
Unit III:	Management and Meetings: Classification of directors- Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications,	CO3: enable the students to synthesis company processes, meetings and decisions.

	Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.	
Unit IV:	Dividends and Winding up: Provisions relating to payment of Dividend; Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.	CO4: equip the students with framework of dividend distribution and role of auditors in a company.
Unit V:	The Depositories Act 1996: Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.	CO5: comprehend and evaluate working of depositories and their functions in stock markets.
	Semester-III	Course Outcomes: Students shall be able to
	SUBJECT : INCOME TAX LAW AND PRACTICE	
	Course Contents	
Unit I :	Basic concepts: Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN) Residential status: Scope of total income on the basis of residential status; Exempted income under section 10.	CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.
Unit II:	Computation of Income under different heads-1 : Income from Salaries; Income from House Property	CO2: identify the five heads in which income is categorised and compute income under the heads Salaries and Income from House Property.
Unit III:	Computation of Income under different heads-2: Profits and gains of business or profession; Capital gains; Income from other sources	CO3: compute income under the head Profits and gains of business or profession, Capital gains and Income from other sources.

Unit IV:	Computation of Total Income and Tax Liability: Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals; Tax liability of an individual.	CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
Unit V:	Preparation of Return of Income: Filing of returns: Manually, on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for salaried employee.	CO5: develop the ability to file online returns of income.
	Semester-III	Course Outcomes: Students shall be able to
	SUBJECT : COMPUTER APPLICATION IN BUSINESS	
	Course Contents	
Unit I :	Data Processing, Networking and Recent trends in computing Computing: Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall. Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.	CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.
Unit II:	Word Processing (Practical): Introduction to word Processing, Word processing concepts, Use of Templates, Working with	CO2: handle document creation for communication.

	word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes. Creating Business Documents using the above facilities	
Unit III:	Preparing Presentations (Practical): Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	CO3: acquire skills to create and make good presentations
Unit IV:	Spreadsheet and its Business Applications (Practical): (a)Spreadsheet concepts, managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges . (b)Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions (c) Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis Tool Pak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection) (d) Creating business spreadsheet: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis	CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. She should be able to manipulate and analyze the business data for better understanding of the business environment and decision making
Unit V:	Computerised Accounting Systems (ERP-Tally): Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating	CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested

	Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company	popular software.
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SEMESTER -IV (HONOURS)

Semester-IV		
SUBJECT : COST ACCOUNTING		Course Outcomes: Students shall be able to
Course Contents		
Unit I :	Introduction: Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications-Direct, Indirect, Functional Classification, Notional and Imputed, Product and Period, Controllable and Uncontrollable, Explicit and Implicit, Sunk Cost and Pre-production Cost, research and Development Cost, Elements of cost and preparation of Cost sheet. Role of a cost accountant in an organisation.	CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
Unit II:	Elements of Cost: Material and Labour: (a) Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, EOQ, Various levels of stocks, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification-Perpetual and Periodical System, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives, ABC Analysis, VED, JIT, Material Turnover Ratio, (b) Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment, Time Rate, Piece Rate, and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage, Group Bonus Plans-Priestman's, Ruckers's, Numm-Bush Plan, Profit Sharing, Requisites of Good Wages Incentive Plan.	CO2: understand the accounting and control of material and labour cost.
Unit III:	Overheads: Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption; Causes and treatment of Under- and over- absorption; Activity based costing (Concept Only). Machine Hour Rate	CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads
Unit IV:	Methods of Costing: (a) Job Costing-Features, Procedures, Advantages (b) Batch Costing-Features, Economic Batch Production (c) Contract Costing-Features, Accounting Procedures, Profit on Incomplete Contracts-Surveyor's Certificate, Work-in-Progress, Costing of Running Contract, Bid Costing and Cost-Plus contract, including Escalation Clause and De-Escalation Clause, Nearest to Completion. (d) Process costing (excluding inter process profit and W-I-P	CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

	Valuation)-Features-Process Loss and Gains, Normal Loss, Abnormal Loss and Abnormal Gain	
Unit V:	Cost Accounting Systems: Integral and non-integral systems, meaning, features, advantages of integral accounting system; Causes of difference in Cost profit and profits as per financial a/c, Reconciliation of cost accounting profits with financial profits.	CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits
	Semester-IV	
	SUBJECT : BUSINESS MATHEMATICS	Course Outcomes: Students shall be able to
	Course Contents	
Unit I :	Matrices and Determinants: 1.1 Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. 1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule.	CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
Unit II:	Basic Calculus: 2.1 Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function. 2.2 Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.	CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
Unit III:	Advanced Calculus: 3.1 Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials. 3.2 Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint. 3.3 Integration: Standard forms & methods of integration- by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases	CO3: acquire competence to use computer for mathematical computations, especially with Big data.
Unit IV:	Mathematics of Finance: 4.1 Rates of interest: nominal, effective and their inter-relationships in different compounding situations. 4.2 Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value. 4.3 Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest.	CO4: obtain critical thinking and problem-solving aptitude.
Unit V:	Linear Programming: 5.1 Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints. 5.2 Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the	CO5: evaluate the role played by mathematics in the world of business and economy.

	resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.	
	Semester-IV	Course Outcomes: Students shall be able to
	SUBJECT : COMPUTER APPLICATIONS IN BUSINESS	
	Course Contents	
Unit I :	Data Processing, Networking and Recent trends in computing: Computing: Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer-to-peer Computing; Wireless Networking; Securing Networks: firewall. Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature. Recent trends in computing: Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce: meaning, business models, Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)	CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.
Unit II:	Word Processing (Practical): Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes. Creating Business Documents using the above facilities	CO2: handle document creation for communication.
Unit III:	Preparing Presentations (Practical): Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	CO3: acquire skills to create and make good presentations
Unit IV:	Spreadsheet and its Business Applications (Practical): (a) Spreadsheet concepts, managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. (b) Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions (c) Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis ToolPak:	CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making

	Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection) (d)Creating business spreadsheet: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis	
Unit V:	Computerised Accounting Systems (ERP-Tally): Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company	CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.
	Semester-IV	Course Outcomes: Students shall be able to
	SUBJECT : INDIAN ECONOMY	
	Course Contents	
Unit I :	Basic Features of the Indian Economy: Features of Indian economy as a developing economy, composition of National Income, occupational Structure, trend of per capita income in India, trends of pattern of population growth, Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures, Human Development; Environmental concerns, Basic Issues in Economic Development, Concept and Measures of Development and Underdevelopment;	CO1: understand the basic features of Indian Economy
Unit II:	Agriculture: Characteristics of Indian agriculture, roles of agriculture on Indian economy, Causes of low productivity, Problems of Indian agriculture Impact of Land reforms and Green Revolution on Indian economy, PDS, Food Security.	CO2: Understand different issues of Indian agricultural sector and food security system prevailing in the country
Unit III:	Industry: Public Sector – Role, Performance and reforms; New Industrial Policy, Public Sector Vs Private sector; Small scale sector, cottage and MSME- importance and problems, Role of foreign capital.	CO3: Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country
Unit IV:	Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility., foreign trade and BOP; Globalization- GATT, IMF, IBRD.	CO4: conceptualize Indian Financial sector and address global issues related to economic development of the country
Unit V:	Five Year Planning: Objectives, achievements and failures- evolution of the objectives of economic planning, Primary overview of NITI Ayog.	CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.

	Semester-IV	Course Outcomes: Students shall be able to
	SUBJECT : ENTREPRENEURSHIP DEVELOPMENT	
	Course Contents	
Unit I :	Introduction: Entrepreneurship: concept, functions, need and importance; Entrepreneurial history in Indian Society; Determinants of entrepreneurship, creative responses to social challenges; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship.	CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.
Unit II:	Individual and Entrepreneurship: Entrepreneurial myth, motivation for entrepreneurship, Entrepreneurial skills and competencies, entrepreneurial values and attitude; Entrepreneurial risk propensity and ability to cope; Entrepreneurship in Indian scenario - Entrepreneurial mindset in the contemporary business scenario, family business and entrepreneurship vis-à-vis first generation entrepreneurs (Nascent Entrepreneurship).	CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.
Unit III:	Entrepreneurial Sustainability: Social support system for entrepreneurship, public and private system of stimulation; Availability of finance, marketing, technological and managerial support systems; Role of industries association; Entrepreneurs' self-help group, trade and industry associations; Existence of business incubators; Availability of venture capital and angel investors support system; Private equity funds; Startup Action Plan; Make in India initiative.	CO3: understand social support system for gaining strength towards entrepreneurial preferences.
Unit IV:	Entrepreneurial Process: Opportunity sensing and identification process (cases to be discussed on how business ideas are perceived); Generation of business ideas, feasibility analysis of business ideas, preparation of a business plan (practical work on devising of a plan is to be assigned to the students) in the form of a project report on specific business proposal; Project appraisal and its techniques.	CO4: understand entrepreneurial process for initiating new venture creation.
Unit V:	Managerial Aspects of Business: (a) Managing finance, understanding of capital-mix; Management of human resources of a new enterprise; Adopting a marketing strategy for sustaining new venture; Managing assets (cash management), relationship management; Managing family business; Understanding cost management. (b) New Business Idea Development and Proposal Writing (For Internal Examination)	CO5: understand various dimensions of managing a business enterprise once it is formed.
SEMESTER -IV (PROGRAM)		
	Semester-IV	Course Outcomes: Students shall be able to
	SUBJECT : CORPORATE ACCOUNTING	
	Course Contents	
Unit I :	Accounting for Share Capital and Debentures :Issue of share-Book Building, Buyback of Shares(Concept) Underwriting of shares and debentures, ESOPs (Theory only) Issue of rights and Bonus shares, and Redemption of Preference shares,	CO1: develop an understanding of accounting for share capital and debentures.

	Redemption of debentures-different methods. (Relevant AS and IND-AS as applicable).	
Unit II:	Financial Statements of a Company: Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview) (Relevant AS and IND-AS as applicable)	CO2: prepare financial statements of a company.
Unit III:	Valuation of Shares: Valuation of Shares- Needs-different methods- Asset Approach, Earnings Approach, Dividend Yield, Fair Value Method	CO3: develop an understanding of valuation of share.
Unit IV:	Amalgamation, Capital Reductions: Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding intercompany transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction),	CO4: understand the accounting for amalgamation and liquidation of companies.
Unit V:	Accounts of Holding Companies: Meaning, Holding Company, Subsidiary Company, Features, Preparation of consolidated Balance Sheet of Holding Company and subsidiary company, (Excluding Cross and Chain Holding, Relevant AS and IND-AS as applicable)	CO5: prepare consolidated balance sheet for Holding company.
	Semester-IV	
	SUBJECT : INDIRECT TAX LAWS AND PRACTICE	Course Outcomes: Students shall be able to
	Course Contents	
Unit I :	Introduction: Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.	CO1: connect with the genesis of goods and services tax (GST), interpret the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

Unit II:	Levy and collection of GST: Taxable event- —Supply of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.	CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
Unit III:	Input Tax Credit: Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; TDS; TCS; Reverse Charge Mechanism; Job work.	CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
Unit IV:	Procedures and Special Provisions under GST Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Selfassessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.	CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
Unit V:	Customs Law: Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.	CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.
	Semester-IV	Course Outcomes: Students shall be able to
	SUBJECT : E-COMMERCE	
	Course Contents	
Unit I :	Introduction to E- Commerce: Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet-evolution and features; Design and launch of E-commerce	CO1: understand the basics of E-commerce, current and emerging business models.

	website - decisions regarding Selection of hardware and software; Outsourcing vs in house development of a website.	
Unit II:	Online Business Transactions: Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.	CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.
Unit III:	Website Designing: Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.	CO3: enhance the students' skills for designing and developing website.
Unit IV:	E-payment System: E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting. Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency).E-payments risks.	CO4: identify the emerging modes of e-payment.
Unit V:	Security and Legal Aspects of E-commerce: E-commerce security – meaning and issues. Security threats in the E-commerce environment security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients.	CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

SEMESTER-V (HONOURS)

	Semester-V	Course Outcomes: Students shall be able to
	SUBJECT : PRINCIPLES OF MARKETING	
	Course Contents	
Unit I :	(a)Introduction to Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.	CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions

	(b)Marketing Environment: Need for studying marketing environment; Micro environmental factorscompany, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.	effecting marketing decisions of a firm.
Unit II:	(a)Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. (b)Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.	CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.
Unit III:	Unit III (a)Product Decisions: Concept and classification; Levels of Product. Designing value- Product- mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical aspects; Product support services. (b)New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.	CO3: understand and analyze the process of value creation through marketing decisions involving product development.
Unit IV:	Unit IV Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distributiontypes and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats;	CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.
Unit V:	Unit V (a)Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; (b)Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- Digital marketing- concept.	CO5: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.
	Semester-V	Course Outcomes: Students shall be able to
	SUBJECT : FUNDAMENTALS OF FINANCIAL MANAGEMENT	
	Course Contents	
Unit I :	(a)Introduction: Definition, Functions, Nature, scope and objective of Financial Management,Strategic Financial Management, Role of Finance Officer, Financial Environment, Sources of Finance,Portfolio Management, Tax Effects, Tax Shield (b) Objectives of a Firm: Profit Maximization, Wealth	CO1 - explain the nature and scope of financial management as well as time value of money and risk return trade off

	Maximizations, Value Maximisation	
Unit II:	Capital Budgeting: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Discounted Pay Back Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital Rationing (Definition only), Social Cost Benefit Analysis (Concept only)	CO2 – analyze capital budgeting process and capital budgeting techniques
Unit III:	Cost of Capital: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.	CO3 - estimate various capital structure theories and factors affecting capital structure decisions in a firm
Unit IV:	Dividend Decisions: Classification of Dividends, Determinants of dividend Policy, Dividend Theory-Modigliani and Miller Model, Residual Theory of dividend, Cash and stock dividends; Dividend policies in practice	CO4 - critically examine various theories of dividend and factors affecting dividend policy
Unit V:	Unit-V: Cash Management: Reasons for Cash Surplus, Effect of Cash Deficits, Cash Cycle, Electronic Cash Management System, Virtual Banking, Float, Methods of Improving Liquidity, Cash Budget, Baumol's EOQ Model for Cash Management, Miller-Orr Cash Management Model	CO5 - evaluate working capital requirement
	Semester-V	Course Outcomes: Students shall be able to
	SUBJECT : MANAGEMENT ACCOUNTING	
	Course Contents	
Unit I :	Introduction: Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting, Role of Management Accountant, Essentials of success of Management Accountant.	CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.
Unit II:	Ratio Analysis: Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios – Preparation of financial statements and statements of proprietors' fund from the given ratios.	CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.
Unit III:	Working Capital Management : Objectives of Working Capital Management, Component of Working Capital, Types-Permanent, Temporary, Gross, Net, Positive, Negative Working Capital, Working Capital Cycle, Strategies in working Capital Management-Conservative Approach, Aggressive Approach, Matching Approach, Working Capital Ratios,- Determinants of working capital requirement – Estimating working capital requirement -Percentage of Sales	CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.

	Method-regression Analysis Method, Operating Cycle Method– Strategies of financing current assets.	
Unit IV:	Cash Flow and Fund Flow analysis: (a) Cash Flow Statement-Revised Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7, Data required in preparation of a Cash flow Statement, Procedure in preparation of cash flow Statement, Use and Limitations of cash flow Statement, Cash flow Statement and Cash Budget. (b) Fund Flow Statement-Meaning of Fund, Benefits and drawbacks of Fund Flow Analysis, Identification of Fund, Sources of Fund, Application of fund, Changes in Working Capital Position, Fund Flow Statement	CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.
Unit V:	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets-Cash Budget, Sales Budget, Production Budget, Fixed and Flexible budgeting; Zero base budgeting; and Performance budgeting, Master Budget (Concept)	CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.
	Semester-V	
	SUBJECT : ADVANCED FINANCIAL ACCOUNTING	Course Outcomes: Students shall be able to
	Course Contents	
Unit I :	Accounting for Branches and Department: (a)Branch Accounting: Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock Account, stock Adjustment account etc (at cost & at IP) – normal & abnormal losses- Independent branch – concept of wholesale profit and basic idea of incorporation. (b)Departmental Accounting: Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.	CO1: develop understanding of basic concepts of Branch and departmental accounting and apply the techniques learnt for recording the transactions related to branches and departments of business organisations.
Unit II:	Investment Accounting and Voyage Accounting: (a)Investment Accounts-Maintenance of Investment Ledger-Preparation of Investment Account (transaction with brokerage STT cum & ex-interest), Valuation of Investment under FIFO and Average method, Investment Account for shares (with Right Issue, Bonus Shares and Sale of Right) relevant accounting standard. (b)Voyages Accounting- Specific Income, Expenditure, Calculation of Profits, Profit from Incomplete Voyage.	CO2: Understand the basic concept and purpose of Investment accounting and Maintain systematic records of Investments made. Students will also learn the process of maintaining accounts for voyages.
Unit III:	Accounting for Local Bodies: Theoretical Overview, Municipal Accounting, Gram Panchayat Accounting, Cash Book, Receipts & Payment Account, GPMS-Features, Benefits and Limitations.	CO3: understand the concepts and need of having different accounting structure for local bodies and to apply the techniques of accounting in practical field .
Unit IV:	Insurance Claim: (a)Loss of stock: Physical & ownership concept; concept of	CO4: understand and analyze the process of ascertaining insurance

	under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc. (b) Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim	claims for loss of stock and loss of profit policies.
Unit V:	(a) Royalties Accounting-Minimum Rent, Short Workings Recoverable, Royalties Receivables, Sub-Lease. (b) Accounting for Sale on Approval-Limited Transaction, Moderate Transactions.	CO5: understand different concepts of accounting for royalties and to apply the accounting process in practical field. Students will also learn the accounting process for sale on approval system.
	Semester-V	Course Outcomes: Students shall be able to
	SUBJECT : ACCOUNTING THEORY	
	Course Contents	
Unit I :	Basic Ideas of Accounting Theory: Accounting Theory: Definition, Nature, Classification, Functions, Approaches to the formulation, Advantages, Limitations - Relation of Accounting Theory with Accounting Practice, Introduction to Fair Value Accounting, Inflation Accounting-Methods	CO1: Develop understanding of basic concepts of accounting theory and practice.
Unit II:	Accounting Principles: Generally Accepted Accounting Principles (GAAP) - Important Accounting Concepts: Proprietary, Entity, Fund, Money Measurement, Accounting Period, Going Concern, Duality, Realization and Accrual; Important Accounting Conventions: Disclosure, Materiality, Consistency, Comparability, Objectivity and Conservatism; Accounting Concept vs. Accounting Convention.	CO2: Understand the basic concept and purpose accounting concepts and conventions.
Unit III:	Measurement of Accounting Income: Concepts of Revenue- Revenue Recognition, Gain, Cost, Expense, Loss, Revenue Expenditure, Capital Expenditure and Deferred Revenue Expenditure; Accounting vs. Economic Concepts of Income; Necessity and Methods of measuring Accounting Income; Matching Concept, Transaction Approach, Balance Sheet Approach	CO3: understand the concepts related to accounting income and its measurement.
Unit IV:	(a) Capital: Economic and Accounting Concept; Characteristics of Capital; Relation between Capital and Income; Maintenance of Capital- Capital Formation, Human Capital, (b) Financial Statements: Meaning, Nature, Objective, Importance, Different types of Financial Statements- Income Statement, Statement of Assets and Liabilities- Common Size Statement, Comparative Statement, preparation, uses, merits and demerits, -Limitations of Financial Statement.	CO4: understand and analyze the different concepts of capital and its relation to income, financial statement and its limitations
Unit V:	Assets and Liabilities: Assets: Definition, Classification, Characteristics, Recognition, Need for Valuation; Valuation of Tangible and Intangible Fixed Assets; Valuation of Current Assets-Stock Valuation, Valuation of wasting assets; Liabilities: Definition, Characteristics, Classification, Recognition, Need for Valuation.	CO5: understand different concepts of assets and liabilities, their recognition criterion and need for their valuation.
SEMESTER-V (PROGRAM)		
	Semester-V	Course Outcomes:

	SUBJECT : MANAGEMENT ACCOUNTING	Students shall be able to
	Course Contents	
Unit I :	Introduction: Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting, Role of Management Accountant, Essentials of success of Management Accountant.	CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.
Unit II:	Ratio Analysis: Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios – Preparation of financial statements and statements of proprietors' fund from the given ratios.	CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.
Unit III:	Working Capital Management – Objectives of Working Capital Management, Component of Working Capital, Types-Permanent, Temporary, Gross, Net, Positive, Negative Working Capital, Working Capital Cycle, Strategies in working Capital Management-Conservative Approach, Aggressive Approach, Matching Approach, Working Capital Ratios,- Determinants of working capital requirement – Estimating working capital requirement - Percentage of Sales Method-regression Analysis Method, Operating Cycle Method– Strategies of financing current assets.	CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.
Unit IV:	Cash Flow and Fund Flow analysis (a) Cash Flow Statement- Revised Cash Flow Statement as per Indian Accounting Standard (Ind- AS): 7, Data required in	CO4: understand budgetary control system as a tool of managerial planning and control; ability to

	preparation of a Cash flow Statement, Procedure in preparation of Cash flow Statement, Use and Limitations of Cash flow Statement, Cash flow Statement and Cash Budget. (b) Fund Flow Statement- Meaning of Fund, Benefits and drawbacks of Fund Flow Analysis, Identification of Fund, Sources of Fund, Application of fund, Changes in Working Capital Position, Fund Flow Statement	prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.
Unit V:	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets-Cash Budget, Sales Budget, Production Budget, Fixed and Flexible budgeting; Zero base budgeting; and Performance budgeting, Master Budget (Concept)	CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.
	Semester-V	Course Outcomes: Students shall be able to
	SUBJECT : ADVANCED FINANCIAL ACCOUNTING	
	Course Contents	
Unit I :	Accounting for Branches and Department: (a)Branch Accounting: Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses Independent branch – concept of wholesale profit and basic idea of incorporation- Accounting for Foreign Branch (b)Departmental Accounting: Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.	CO1: develop understanding of basic concepts of Branch and departmental accounting and apply the techniques learnt for recording the transactions related to branches and departments of business organisations.
Unit II:	(a) Investment Accounts: Maintenance of Investment Ledger-Preparation of Investment Account (transaction with	CO2: Understand the basic concept and purpose of

	brokerage STT cum & ex-interest), Valuation of Investment under FIFO and Average method, Investment Account for shares (with Right Issue, Bonus Shares and Sale of Right) relevant accounting standard (b) Voyages Accounting: Specific Income, Expenditure, Calculation of Profits, Profit from Incomplete Voyage	Investment accounting and Maintain systematic records of Investments made. Students will also learn the process of maintaining accounts for voyages.
Unit III:	Accounting for Local Bodies: Theoretical Overview, Municipal Accounting, Gram Panchayat Accounting, Cash Book, Receipts & Payment Account, GPMS-Features, Benefits and Limitations,	CO3: understand the concepts and need of having different accounting structure for local bodies and to apply the techniques of accounting in practical field .
Unit IV:	Insurance Claim (a) Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc. (b) Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim	CO4: understand and analyze the process of ascertaining insurance claims for loss of stock and loss of profit policies.
Unit V:	(a) Royalties Accounting: Minimum Rent, Short Workings Recoverable, Royalties Receivables, Sub-Lease b) Accounting for Sale on Approval: Limited Transaction, Moderate Transactions	CO5: understand different concepts of accounting for royalties and to apply the accounting process in practical field. Students will also learn the accounting process for sale on approval system
	Semester-V	Course Outcomes: Students shall be able to
	SUBJECT : COST ACCOUNTING	
	Course Contents	
Unit I :	Introduction: Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications-Direct, Indirect, Functional Classification, Notional and Imputed, Product and Period, Controllable and Uncontrollable, Explicit and Implicit, Sunk Cost and	CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of

	Pre-production Cost, research and Development Cost, Elements of cost and preparation of Cost sheet. Role of a cost accountant in an organisation.	cost; preparation of cost sheet.
Unit II:	<p>Elements of Cost: Material and Labour:</p> <p>(a) Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, EOQ, Various levels of stocks, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification- Perpetual and Periodical System, Accounting treatment and control of losses—</p> <p>Wastage, scrap, spoilage and defectives, ABC Analysis, VED, JIT, Material Turnover Ratio</p> <p>(b) Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment, Time Rate, Piece Rate, and Incentive schemes- Halsey, Rowan, Taylor's differential piecewage, Group Bonus Plans- Priestman's, Ruckers's, Numm-Bush Plan, Profit Sharing, Requisites of Good Wages Incentive Plan</p>	CO2: understand the accounting and control of material and labour cost.
Unit III:	<p>Unit III: Overheads</p> <p>Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption;</p> <p>Causes and treatment of Under- and over- absorption;</p> <p>Activity based costing (Concept Only). Machine Hour Rate,</p>	CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads
Unit IV:	<p>Methods of Costing</p> <p>(a) Job Costing-Features, Procedures, Advantages,</p> <p>(b) Batch Costing-Features, Economic Batch Production</p> <p>(c) Contract Costing-Features, Accounting Procedures, Profit</p>	CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after

	<p>on Incomplete Contracts-Surveyor's Certificate, Work-in-Progress, Costing of Running Contract, Bid Costing and Cost-Plus contract, including Escalation Clause and De-Escalation Clause, Nearest to Completion.</p> <p>(d) Process costing (excluding inter process profit and W-I-P Valuation)-Features-Process Loss and Gains, Normal Loss, Abnormal Loss and Abnormal Gain,</p>	<p>understanding the basic concepts and processes involved in them.</p>
Unit V:	<p>Cost Accounting Systems: Integral and non-integral systems, meaning, features, advantages of integral accounting system; Causes of difference in Cost profit and profits as per financial a/c, Reconciliation of cost accounting profits with financial profits.</p>	<p>CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits</p>
	Semester-V	
	SUBJECT : PRINCIPLES OF MICRO ECONOMICS	Course Outcomes: Students shall be able to
	Course Contents	
Unit I :	<p>Basics of Demand and Supply: The concept of demand and demand function; Derivation of Individual demand curve and Market demand curve; Shifting of the demand curve; The supply function and the supply curve; Derivation of individual supply curve and market supply curve; Shifting of the supply curve; Determination of equilibrium price.</p>	<p>CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.</p>
Unit II:	<p>Theory of Consumer Behaviour Cardinal analysis; Law of diminishing marginal utility; consumer surplus Ordinal approach; Indifference curve analysis; Budget line; Consumer Equilibrium; Income consumption curve and Price consumption curve; Hicksian decomposition of price effect into substitution effect and income effect; Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand; Measurement of various elasticities of demand; Distinction between slope of a demand curve and the elasticity of demand; Elasticity of supply.</p>	<p>CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.</p>

Unit III:	Theory of Production and Costs: Total Cost, Average Cost, Marginal Cost, Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their definition, nature, shape and relationship; Isoquants and iso-cost lines – Concepts and their properties; Choice of best input combinations. Empirical production functions - their properties and estimation; Empirical estimation of cost functions.	CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.
Unit IV:	Market Structure: Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand; Perfect Competition-Short run and long run equilibrium; Supply curve in the short run; Monopoly – Short run and long run equilibrium; Concept of Price discrimination. Monopolistic competition, Oligopoly Market and Duopoly Market.	CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.
Unit V:	Factor Price Determination: Theory of Wage Determination; Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate.	CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.
	Semester-V	Course Outcomes: Students shall be able to
	SUBJECT : ENTREPRENEURSHIP DEVELOPMENT	
	Course Contents	
Unit I :	Introduction: Entrepreneurship: concept, functions, need and importance; Entrepreneurial history in Indian Society; Determinants of entrepreneurship, creative responses to social challenges; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship.	CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.
Unit II:	Individual and Entrepreneurship: Entrepreneurial myth, motivation for entrepreneurship, Entrepreneurial skills and	CO2: link the individual's capability and strength as a

	competencies, entrepreneurial values and attitude; Entrepreneurial risk propensity and ability to cope; Entrepreneurship in Indian scenario - Entrepreneurial mindset in the contemporary business scenario, family business and entrepreneurship vis-à-vis first generation entrepreneurs (Nascent Entrepreneurship).	guiding factor towards entrepreneurial orientation.
Unit III:	Entrepreneurial Sustainability: Social support system for entrepreneurship, public and private system of stimulation; Availability of finance, marketing, technological and managerial support systems; Role of industries association; Entrepreneurs' self-help group, trade and industry associations; Existence of business incubators; Availability of venture capital and angel investors support system; Private equity funds; Startup Action Plan; Make in India initiative.	CO3: understand social support system for gaining strength towards entrepreneurial preferences.
Unit IV:	Entrepreneurial Process Opportunity sensing and identification process (cases to be discussed on how business ideas are perceived); Generation of business ideas, feasibility analysis of business ideas, preparation of a business plan (practical work on devising of a plan is to be assigned to the students) in the form of a project report on specific business proposal; Project appraisal and its techniques.	CO4: understand entrepreneurial process for initiating new venture creation.
Unit V:	Managerial Aspects of Business: (a) Managing finance, understanding of capital-mix; Management of human resources of a new enterprise; Adopting a marketing strategy for sustaining new venture; Managing assets (cash management), relationship management; Managing family business; Understanding cost management. (b) New Business Idea Development and Proposal Writing (For Internal Examination)	CO5: understand various dimensions of managing a business enterprise once it is formed.

SEMESTER -VI (HONOURS)

	Semester-VI	Course Outcomes: Students shall be able to
	SUBJECT : AUDITING AND CORPORATE GOVERNANCE	
	Course Contents	

Unit I :	Introduction: Basic Principles and Techniques of Auditing; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Role of Auditors in corporate governance; Peer review and Independent review of Audit; Public Company Accounting Oversight Board (PCAOB); National Financial Reporting Authority (NFRA), Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools.	CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
Unit II:	Audit of Companies: Audit of limited Companies: Company Auditor, Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013, Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserves as per Companies Act. 2013.	CO2: understand the concept of corporate governance in organisations and its essence for management.
Unit III:	Audit of Different Institutions: Banks-Legislation Relating to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-performing Assets (Concepts and Provision), Audit Report. Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company and Co-operative Societies. Audit of Local Self Government: Gram Panchayet, PanchayetSamity, ZilaParishad, Municipality and Municipal Corporation.	CO3: provide and assimilate information leading to failure of organisation and corporate scams.
Unit IV:	Corporate Governance: Corporate Governance: Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing, Class Action.	CO4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.
Unit V:	Corporate Governance Framework in India: Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and UdayKotak Committee (2017). Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in public sector, banking, non- banking financial institutions.	CO5: understand the corporate governance framework in India
	Semester-VI	Course Outcomes: Students shall be able to
	SUBJECT : INDIRECT TAX LAWS	
	Course Contents	
Unit I :	Introduction: Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.	CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
Unit II:	Levy and collection of GST: Taxable event- —Supply of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services:	CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the

	Composite and Mixed supplies.	value of supply.
Unit III:	Input Tax Credit:Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.	CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
Unit IV:	Procedures and Special Provisions under GST: Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.	CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
Unit V:	Customs Law: Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.	CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.
	Semester-VI	Course Outcomes: Students shall be able to
	SUBJECT : CORPORATE REPORTING	
	Course Contents	
Unit I :	Introduction to Corporate Reporting: Importance, Role and Context of Modern Reporting, Principles of Corporate Reporting, Objectives and Challenges of Corporate Financial Reporting, Disclosure in Financial Reporting.	CO1: understand the basics of corporate reporting and its role in business world.
Unit II:	Conceptual Framework for the Preparation and Presentation of Corporate Reporting: Salient features of Conceptual Framework laid down by IASB and FASB (USA), Definition of financial elements - Principles of recognition, Measurements, Presentation and Disclosure.	CO2: understand the conceptual framework of corporate reporting and different principles underlying corporate reporting.
Unit III:	Indian Accounting Standards (Ind AS): List of standards under Ind AS; Ind AS 1-Presentation of Financial Statement,(Scope, Objectives, important definitions, overall requirement for presentation of financial statements, various components and features of financial statements and disclosure requirements) Ind AS- 2 Inventories,(Scope, objectives, important definitions, computation of inventory cost (simple problems), disclosure requirements) Ind AS- 7 Statement of Cash flows,(meaning and objective of cash flow statement, benefits of cash flow information, scope, important definitions, classification of cash flows into operating, financing and investing activities, Ind AS 7 Vs. AS 3) Ind AS-08 Accounting Policies, Changes in Accounting Policy, (objectives, scope and important definitions, accounting policy, principles for selection of accounting policy and disclosure requirement for change in accounting policy, Ind AS 8 Vs. AS5) Ind AS 10(Objectives, scope, important definitions, difference between adjusting Events and non-adjusting events in terms of their treatment	CO3: understand different Indian accounting standards and their importance.

	and disclosure, Ind AS 10 Vs. AS 4 (Ind AS 103): Introduction, Definitions, Objective, Scope, Identifying a business combination, Methods of Business Combinations and disclosure, Accounting for intangible assets (IAS 38 and Ind AS 38 (scope, objective, relevant definitions, recognition criterion and measurement of intangible assets, disclosure requirements) and Accounting for impairment of assets (IAS 36 and Ind AS 36 (objectives, scope, relevant definitions, criteria for identifying an asset that may be impaired, measurement of recoverable amount, disclosure requirement, Ind AS 36 Vs. AS 28).	
Unit IV:	Convergence of International Financial Reporting Standards (IFRS) in India: GAAP in India; International Financial Reporting Standards-Overview; Convergence of Accounting Standard with IFRS; Advantages of convergence to IFRS; Criticisms of IFRS.	CO4: understand different aspects of IFRS and its convergence with Indian accounting standards.
Unit V:	(a) Revenue and Liabilities Based Accounting Standards: Employee benefits (IAS 19 and Ind AS 19 (Objectives, scope, important definitions, different categories of employee benefits, disclosure requirement in financial statement)- Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37 (Objectives, scope, important definitions, relationship between provision and contingent liability, recognition principles and disclosure requirements of contingent assets and contingent liabilities Ind AS 37 Vs. AS 29) and Accounting for taxation (IAS 12 ** and Ind AS 12 (objectives, scope, important definitions, recognition of current tax liabilities, current tax assets and deferred tax liabilities). (b) Other Reporting Standards: Accounting for financial and operating leases (IAS 17 and Ind AS 17 (objectives, scope, important definitions, operating lease and financial lease-recognition and disclosure) – Disclosure of related party transactions (IAS 24 and Ind AS 24 (objectives, scope, important definitions, disclosure requirements, Ind AS 24 Vs. AS 18)- Operating segments (IFRS 8 and Ind AS 108 (core principle, scope, important definitions, disclosure requirements, Ind AS 108 vs. AS 17	CO5: understand the basics of revenue and liabilities-based accounting standards and also about some other related accounting standards in India.
	Semester-VI	
	SUBJECT : ADVANCED COST ACCOUNTING	
	Course Contents	Course Outcomes: Students shall be able to
Unit I :	Process Costing- Inter process Profit- W-I-P Valuation (Equivalent Production)-Steps in Valuation of Equivalent Production- Joint Product-Co-products, Accounting for Joint Products, By-product-Accounting for Byproducts, Distinction between Joint Product and By-product	CO1. conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.
Unit II:	(a) Uniform Costing and inter firm comparison -Uniform Cost Manual, Benefits of uniform Costing, Limitations of uniform Costing, Procedures in making Interfirm Comparisons, Problems in Interfirm Comparisons, Presentation of cost information – diagrammatic and graphic presentation. Costing reports – Requisites; steps;	CO2: Understand the concepts of standard costing and variance analysis and measure relevant deviations.

	types; review (b)Service Costing- Service Cost Analysis, Service Costing and Output Costing, Transport, Hotel and Hospital, Canteen, Costing of Educational Institutions,	
Unit III:	Marginal Costing-Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite breakeven point, Limiting Factors Analysis (Concept Only), Make or Buy Decisions	CO3: understand the concepts and applications of process costing.
Unit IV:	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Types of Standard, Setting Standards, standard Costing and Activity Based Costing, Standard Cost Card, Variance Analysis – Material Variances- Labour Variances, overheads Variances, Revisions of Variances, Interpretation of Variances	CO4: understand the concepts of uniform costing, make inter firm comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.
Unit V:	Cost Audit and Cost Control – Cost Audit-Meaning, Objectives, Nature and scope of cost audit, Provisions under Companies Act 2013 relating to maintenance of Cost Records and Cost Audit, Cost auditor appointment, rights and responsibilities, Techniques of Cost Audit, Cost Audit Programme, Cost Audit Standards- Cost Accounting Standard on Material Cost (CAS-6)- Definition, Principle of valuation of receipt of materials, Cost Accounting Standard on Employee Cost (CAS-7)- Statutory provisions for workman's compensation	CO5: understand the concepts and different aspects of cost audit.
	Semester-VI	Course Outcomes: Students shall be able to
	SUBJECT : COMPUTERISED ACCOUNTING	
	Course Contents	
Unit I :	Maintaining chart of accounts in ERP: Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and ConfigurationsF11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.	CO1.To know the basics of ERP and its application.
Unit II:	Maintaining stock keeping units (SKU): Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports	CO2: Understand the concepts and applications of computerized inventory management.
Unit III:	Recording day-to-day transactions in ERP: Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)- Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).	CO3: understand different aspects of recording day to day transactions in ERP.
Unit IV:	Accounts Receivable and Payable Management: Introduction-Accounts Payables and Receivables-	CO4: understand the process of computerized receivables and

	Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account Stock Category Report-Changing the Financial Year in ERP.	payables management.
Unit V:	MIS Reports: Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.	CO5: understand the concepts of management information system and its applications in ERP.
SEMESTER-VI (PROGRM)		
	Semester-VI	Course Outcomes: Students shall be able to
	SUBJECT : ADVANCED COST ACCOUNTING	
	Course Contents	
Unit I :	Process Costing: Inter process Profit- W-I-P Valuation (Equivalent Production)-Steps in Valuation of Equivalent Production- Joint Product-Co-products, Accounting for Joint Products, By-product-Accounting for Byproducts, Distinction between Joint Product and By-product,	CO1.conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.
Unit II:	(a) Uniform Costing and inter firm comparison -Uniform Cost Manual, Benefits of uniforms Costing, Limitations of uniform Costing, Procedures in making Inter firm Comparisons, Problems in Inter firm Comparisons, Presentation of cost information – diagrammatic and graphic presentation. Costing reports – Requisites; steps; types; review. (b) Service Costing- Service Cost Analysis, Service Costing and Output Costing, Transport, Hotel and Hospital, Canteen, Costing of Educational Institutions.	CO2: Understand the concepts of standard costing and variance analysis and measure relevant deviations.
Unit III:	Marginal Costing: Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break-even-point, Limiting Factors Analysis (Concept Only), Make or Buy Decisions	CO3: understand the concepts and applications of process costing.
Unit IV:	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Types of Standard, Setting Standards, standard Costing and Activity Based Costing, Standard Cost Card, Variance Analysis – Material Variances-Labour Variances, overheads Variances, Revisions of Variances, Interpretation of Variances..	CO4: understand the concepts of uniform costing, make inter firm comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.
Unit V:	Cost Audit and Cost Control Cost Audit-Meaning, Objectives, Important Legal Provisions as to Cost Audit, Cost Audit Reports rules-1996, Techniques of Cost Audit, Cost Audit Programme, Management Audit	CO5: understand the concepts and different aspects of cost audit.

	Semester-VI	Course Outcomes: Students shall be able to
	SUBJECT : AUDITING	
	Course Contents	
Unit I :	Introduction: Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques, Advantages and Limitations, Classification of Audit, Audit Planning and Audit Procedures-Relevant documents, Internal Control- Internal Check and Internal Audit: Audit Procedure- Vouching and verification of Assets and Liabilities.	CO1: define auditing, find out the objectives, principles, techniques, advantages and limitations of auditing, classifying auditing, differentiate internal control, internal check, internal audit, vouching and verification
Unit II:	Audit of Companies: Audit of limited Companies: Company Auditor- Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013, Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserve as per Companies Act. 2013.	CO2: understand various aspects of audit of companies
Unit III:	Audit Report and Certificates: Audit Report-Definition, Features, Scope, Value of Auditors Report, Difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act. 2013, True and Fair View.	CO3: understand the concept of audit report and certificates
Unit IV:	Audit of Different Institutions: Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company.	CO4: identify the audit process of different institutions
Unit V:	Special Areas of Audit: Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit.	CO5: understand the special areas of audit.
	Semester-VI	Course Outcomes: Students shall be able to
	SUBJECT : COMPUTERISED ACCOUNTING	
	Course Contents	
Unit I :	Maintaining Chart of Accounts in ERP:Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and ConfigurationsF11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Groups-Display of Ledgers-Deletion ofGroups and Ledgers – P2P procure to page..	CO1: know the basics of ERP and its application.

Unit II:	Maintaining Stock Keeping Units (SKU):Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports	CO2: Understand the concepts and applications of computerized inventory management.
Unit III:	Recording Day-to-Day Transactions in ERP: Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).	CO3: understand different aspects of recording day to day transactions in ERP.
Unit IV:	Accounts Receivable and Payable Management Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account Stock Category Report-Changing the Financial Year in ERP.	CO4: understand the process of computerized receivables and payables management.
Unit V:	MIS Reports: Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports – Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable	CO5: understand the concepts of management information system and its applications in ERP.
	Semester-VI	Course Outcomes: Students shall be able to
	SUBJECT : INDIAN ECONOMY	
	Course Contents	
Unit I :	Basic Features of the Indian Economy: Features of Indian economy as a developing economy, composition of National Income, occupational Structure, trend of per capita income in India, trends of pattern of population growth, Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures, Human Development; Environmental concerns, Basic Issues in Economic Development, Concept and Measures of Development and Underdevelopment;	CO1: understand the basic features of Indian Economy
Unit II:	Agriculture:Characteristics of Indian agriculture, roles of agriculture on Indian economy, Causes of low productivity, Problems of Indian agriculture Impact of Land reforms and Green Revolution on Indian economy, PDS, Food Security.	CO2: Understand different issues of Indian agricultural sector and food security system prevailing in the country
Unit III:	Industry:Public Sector – Role, Performance and reforms; New Industrial Policy, Public Sector Vs Private sector; Small scale sector, cottage and MSME-importance and problems, Role of foreign capital.	CO3: Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country.
Unit IV:	Financial Sector:Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy	CO4: conceptualize Indian Financial sector and address global issues related to economic development

	Debate; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility., foreign trade and BOP; Globalization- GATT, IMF, IBRD.	of the country
Unit V:	Five Year Planning: Objectives, achievements and failures- evolution of the objectives of economic planning, Primary overview of NITI Ayog	CO5: Know about the Process of economic planning and its reforms in the context of Indian economy
	Semester-VI	Course Outcomes: Students shall be able to
	SUBJECT : PERSONAL SELLING AND SALESMANSHIP	
	Course Contents	
Unit I :	Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.	CO1: understand the basic of personal selling
Unit II:	Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling	CO2: Understand different issues of buying motives
Unit III:	Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, follow up and Dealing customer concerns and complaints.	CO3: Address the issues of Selling process
Unit IV:	Sales Planning and Control: Theories of Selling - Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches. Sales Forecasting, Sales Budget, Sales Territories, Sales quota, Ethical aspects of Selling.	CO4: conceptualize about sales report
Unit V:	Sales Reports: Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling	CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.