## **Financial Accounting I**

- CO1 Understand the basic concepts and conventions of accounting
- CO2 Understand the concepts for the determination of business income
- CO3 Prepare financial statements of sole proprietorship business entities
- CO4 Prepare financial statements of not for profit organisations
- CO5 Understand the concepts of sectional and self-balancing ledger

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>										
CO2										<b>√</b>	
СОЗ							<b>√</b>				
CO4										✓	
CO5		<b>√</b>					<b>√</b>				

#### Semester 1 MDC Minor Paper 1

## **Principles and Practice of Management**

- CO1 Understand the different schools of management theories
- CO2 Understand the principles of planning
- CO3 Understand the principles of organizing
- CO4 Understand the concepts of directing and leadership
- C05 Understand the concepts of motivation, co-ordination and control

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>	<b>√</b>									
CO2		<b>√</b>					<b>√</b>			✓	
CO3							<b>√</b>				
CO4							<b>√</b>	<b>√</b>		<b>√</b>	
CO5		<b>√</b>					<b>√</b>	<b>√</b>		<b>√</b>	

## <u>Inter- Disciplinary/ Multi-Disciplinary Course</u> <u>Semester 1 IDC/MDC Paper-1</u>

## **Microeconomics**

- CO1- Understand the definition of microeconomics and macroeconomics
- CO2- Learn the theory of demand and supply
- CO3- Learn the theory of consumer behavior
- CO4- Learn the theory of production and cost
- CO5- Understand the different forms of market and the revenue structure

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>				<b>√</b>						
CO2	<b>√</b>				<b>√</b>		<b>√</b>				
CO3	✓				✓					<b>√</b>	
CO4	✓				✓					<b>√</b>	
CO5	<b>√</b>				<b>√</b>		<b>√</b>			<b>√</b>	

#### **Skill Enhancement Course**

#### Semester 1 SEC Paper 1

#### **Entrepreneurship Development**

- CO1- Understand the types, functions meaning of entrepreneur and learn thevalues, business policies and behavioral orientations of entrepreneur
- CO2- Understand the public and private system of stimulation, support and sustainability of entrepreneurship and functions of women entrepreneur
- CO3- Identify the sources of business ideas and learn innovation life cycle, creativity process, significance of writing business plan, project proposal and understand the process of feasibility tests
- CO4- Learn the concept of mobilizing resources, understand micro, smalland medium enterprises
- CO5- Learn the strategies of startup businesses

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓				<b>√</b>						
CO2	<b>√</b>	<b>√</b>			✓		<b>√</b>				
СОЗ	✓	<b>√</b>			✓					✓	
CO4	✓				✓					✓	
CO5	<b>√</b>	<b>√</b>									

## Semester 2 MDC Major/Core Paper 2 Cost accounting I

- CO1- Define costing and understand the cost concepts, terms and classification of costs
- CO2- Learn the different aspects of material costing such as purchase, storage ofmaterials, material control and treatment of normal and abnormal loss of materials
- CO3- Learn the different aspects of employee cost and incentive systems such asconcepts of idle time, overtime, different systems of wage payment
- CO4- Learn the accounting for overhead
- CO5- Prepare cost statement

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>✓</b>										
CO2	<b>✓</b>										
СОЗ		<b>√</b>					<b>√</b>				
CO4							<b>√</b>				
CO5	<b>√</b>									<b>√</b>	

#### Semester 2 Minor Paper 2

#### Marketing Management and Human Resource Management

#### **Module -1 Marketing Management**

- CO1 Understand the concept of market, marketing mix and marketing environment.
- CO2- Understand the concept of market segmentation
- CO3 Understand the concept of product mix, branding, product life cycle
- CO4- Understand pricing policies and strategies
- CO5- Understand the nature and importance of promotion and their recentdevelopments

#### **Module 2 – Human Resource Management**

- $\ensuremath{\mathsf{CO1}}\textsc{-}$  Understand the nature , scope , functions and importance of human resource management
- CO2- Understand human resource planning
- CO3- Understand recruitment process and selection process
- CO4- Understand the process of training and development
- CO5- Understand the job evaluation strategies and the concept of performanceappraisal

# Module1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>										
CO2				<b>√</b>					<b>√</b>		
CO3				✓					✓		
CO4				✓					✓	✓	
CO5				✓					✓	<b>√</b>	

# Module 2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>	<b>√</b>									
CO2				✓					✓		
CO3				✓				✓	✓		
CO4				✓				✓	✓	✓	
CO5				✓				✓	✓	✓	

## Semester 2 IDC/MDC Paper-1

#### **Macroeconomics**

- CO1- Understand the basic concepts of macroeconomics
- CO2- Learn the national income accounting
- CO3- Determine the equilibrium income in simple Keynesian Model
- CO4- Conceptualize the theory of money and inflation
- CO5- Understand public finance

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓				<b>√</b>						
CO2	<b>√</b>				<b>√</b>		<b>√</b>				
CO3	✓				✓					✓	
CO4	✓				✓					✓	
CO5	✓				✓		<b>√</b>			✓	

#### Semester 2 SEC Paper 1

## **Information Technology and its Application in Business**

#### **Module I**

- CO1- Understand the fundamentals of computer
- C02- Learn the internet services and security measures
- CO3- Learn the current computing paradigm
- CO4- Learn the process of handling of business data
- CO5- Learn the IT Act 2000 and the cyber crime activities

#### Module 2

- CO1- Learn the practical techniques of word processing
- CO2- Learn the practical techniques of spreadsheet
- CO3- Learn the presentation Techniques

## Module 1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>			<b>✓</b>						<b>✓</b>	
CO2	✓			<b>√</b>						<b>✓</b>	
CO3	<b>√</b>			<b>√</b>						<b>√</b>	
CO4	✓			✓						<b>√</b>	
CO5	<b>√</b>			<b>√</b>						<b>√</b>	

## Module 2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>			<b>✓</b>						<b>√</b>	
CO2	<b>√</b>			<b>√</b>						✓	<b>√</b>
CO3	<b>√</b>			<b>√</b>						✓	<b>√</b>

### **Cost Accounting II**

- CO1- Prepare the statement of Cost Book Keeping and reconciliation of different items related to Cost and Finance
- CO2- Learn the calculation of the process of costing for different activities.
- CO3 Learn the different costing methods such as Job Costing, Batch Costing, Contract Costing which help them to evaluate company's valuation and condition.
- CO4- Learn another but one of the most important method i.e Process Costing to showcase the abnormal loss, abnormal gain, normal loss, inter process profit etc.
- CO5- Prepare the apportionment of cost and valuation of stock for Joint product and By product

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>										
CO2		<b>√</b>									
CO3		<b>√</b>								<b>√</b>	
CO4		<b>√</b>					<b>√</b>				
CO5	<b>√</b>	<b>√</b>									

#### **Direct Tax-I**

- CO1- Know the concept of Income Tax and the Act related to it. Along with it the residential Status of an individual, HUF, Company can also be understood.
- CO2- Learn about those income which are not part of the Total Income u/s 10 and the detailed concept of Agricultural Income.
- CO3- Learn in detail about different heads of income such as Income from salary, Income from House property, Income from Capital gain, Profits and Gains from Business & Profession, Income from Other Sources
- CO4- Get idea about learning different heads of Income's provisions related to it.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>										
CO2					<b>√</b>		✓				
CO3					<b>√</b>		✓			<b>√</b>	<b>√</b>
CO4					✓		<b>√</b>			<b>√</b>	<b>√</b>

#### **Semester 3 MDC Minor Paper 3**

#### **Consumer Behaviour**

- CO1- Know the concept of Consumer Behaviour and different models related to it.
- CO2- Learn about the requirement, motivation of consumer as individual
- CO3- Understand consumer decision making process.
- CO4- Study the consumer behavior and how the society associated with it.
- CO5- Learn Market Research in assessing consumer behavior.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>✓</b>										
CO2	<b>√</b>					<					
CO3	<b>√</b>						<b>✓</b>			<b>✓</b>	
CO4	✓									<b>√</b>	
CO5	✓									✓	

#### **Semester 3 IDC/MDC Paper-3**

#### **Indian Economic Environment**

- CO1- Understand the basic concepts of Indian Economic Environment
- CO2- Learn the structure of the Indian Economy
- CO3- Determine the different issues in Indian Economy such as Unemployment, Poverty, Inequality, Inflation
- CO4- Understand the objectives and importance of Planning in India and the idea of Five year's Plan

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>✓</b>				<b>✓</b>						
CO2	<b>√</b>				<b>√</b>		<b>√</b>				
CO3	<b>√</b>				<b>√</b>					✓	
CO4	✓				✓					✓	

## Semester 3 SEC Paper 3

#### **Computerised Accounting and Introduction to Data Science**

#### **Module-I**

- CO1- Learn the basic concept of Computerized Accounting and understand the preparation of Accounting Voucher, Inventory Voucher, TDS, Payroll, BRS, Stock Analysis Report
- CO2- Understand Digitalisation in India which include Application of e-service, online Banking and payment, M-parivahan, Aadhar Based Services

#### **Module-II**

- CO1- Learn the Database Applications
- CO2- Understand the Advance Data Management with Spread Sheet
- CO3- Prepare the Tables and Formatting

## Module-I

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>			<b>√</b>						<b>✓</b>	<b>✓</b>
CO2	<b>√</b>			<b>√</b>						<b>✓</b>	<b>✓</b>

## **Module II**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>			<b>√</b>						<b>✓</b>	<b>✓</b>
CO2	<b>√</b>			<b>√</b>						<b>√</b>	<b>√</b>
СОЗ	<b>√</b>			<b>√</b>						<b>√</b>	<b>✓</b>

## **Financial Accounting II**

- CO1 Understand the concept of Consignment and its valuation regarding stock and the related different commissions
- CO2 Understand the Branch Accounting and different methods. Inspite of it the preparation of Branch Trading and P/L Account also to be ensured
- CO3 Learn to know the concept of Hire Purchase system and Instalment payment system with use of interest Suspense A/C
- CO4 Study the concept and preparation of Departmental Accounts and know inter departmental transfer of goods.
- C05 Understand the process of insurance claims and the methods of calculation of loss of stock and loss of profit

CO6 – Study the process of Retirement, admission of partnership and process of distribution.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1		<b>√</b>									
CO2		<b>√</b>									
CO3		<b>√</b>									
CO4		<b>√</b>									
CO5		<b>√</b>			<b>√</b>						
CO6		<b>√</b>									

## **Direct Tax II and E-filing of Tax return**

#### Module - I

- CO1- understand to calculate the total income and tax payable of an individual and firm
- CO2- know the concept of advance tax, interest and TDS
- CO3- learn different income tax return forms, PAN and TAN
- CO4- capture the idea for GST and its application
- CO5- calculate the IGST, CGST and SGST; Input Tax Credit, Output Tax credit and reverse charge mechanism
- CO6- understand the concept of Customs Duty and its chargeability

#### **Module - II**

- CO1- know about preparation and submission of Income Tax Return both on online and offline mode
- CO2- use e-tax calculator and find out the process of checking 26 AS, e-file return, e-verification.

#### **Module - I**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1		<b>✓</b>								<b>√</b>	
CO2		<b>√</b>								✓	
СОЗ		<b>√</b>									
CO4		<b>√</b>									
CO5		<b>√</b>									
CO6		<b>√</b>								<b>√</b>	

#### **Module - II**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1		<b>&gt;</b>		<b>✓</b>							
CO2		<b>√</b>		<b>√</b>							

## **E-Commerce and Business Communication**

#### **Module I**

- CO1- Learn the concept of B2B, B2C, C2B, C2C
- CO2- Understand the concept of E CRM and SCM
- CO3- Learn about digital payment (CBS, Mobile Banking, UPI, NCPI and International Payment)
- CO4- Understand the concept of Enterprise Resource Planning its benefits, modules and phases

#### **Module II**

- CO1-Understand the concept of Business Communication and its effectivity
- CO2- Learn the different types and tools of communication
- CO3- Acquire knowledge about drafting notice, circulars, minutes, report, CVs, letter writing and Offer Letter

#### Module - I

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>			<b>√</b>							
CO2	<b>√</b>			✓							
CO3	✓			✓							
CO4	✓			✓							

#### Module - II

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>√</b>		<b>√</b>							<b>√</b>	
CO2	<b>✓</b>		<b>√</b>							<b>√</b>	
CO3	<b>√</b>		<b>√</b>							<b>√</b>	

## **Business Regulatory Framework**

- CO1 Understand the regulatory framework relating to business and its environment,
- CO2 Understand rules and regulation regarding Law of Contract
- CO3 Understand the details regarding Sales of Goods Act, 1920
- CO4 Understand the details about Partnership Act, 1932 and Limited Liability Partnership.
- CO5 Understand rules and regulation regarding Consumer Protection Act, 1986 along with important amendments included in Consumer Protection Act, 2019

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1				<b>√</b>	<b>√</b>						
CO2				✓	✓						
CO3				✓	✓					<b>√</b>	
CO4				✓	✓						
CO5				✓	✓						

#### Semester 4 MDC Minor Paper 4

## **Sales Management**

- CO1- Learn the concept of sales organization and its structure
- CO2- Understand the designing the sales force
- CO3- Understand to manage the sales force
- CO4- Study the concept of personal selling and salesmanship and impact on customer relationship
- CO5- Learn the development of channel and performance evaluation with modifying channel arrangements

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	<b>&gt;</b>										
CO2	<b>√</b>								<b>\</b>		
CO3	<b>√</b>								<b>√</b>		
CO4	<b>√</b>										
CO5	<b>√</b>										