

## **Semester 1 MDC Major/Core Paper 1**

### **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	✓										
CO2										✓	
CO3							✓				
CO4										✓	
CO5		✓					✓				

## **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

CO5 - Understand the concepts of motivation, co-ordination and control

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓	✓									
CO2		✓					✓			✓	
CO3							✓				
CO4							✓	✓		✓	
CO5		✓					✓	✓		✓	

**Inter- Disciplinary/ Multi-Disciplinary Course**

**Semester 1 IDC/MDC Paper-1**

**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	✓				✓						
CO2	✓				✓		✓				
CO3	✓				✓					✓	
CO4	✓				✓					✓	
CO5	✓				✓		✓			✓	

**Skill Enhancement Course**

**Semester 1 SEC Paper 1**

**Entrepreneurship Development**

CO1- Understand the types, functions meaning of entrepreneur and learn the values, 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, small and medium enterprises

CO5- Learn the strategies of startup businesses



**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 of materials, material control and treatment of normal and abnormal loss of materials

CO3- Learn the different aspects of employee cost and incentive systems such as concepts 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	✓										
CO2	✓										
CO3		✓					✓				
CO4							✓				
CO5	✓									✓	

**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 recent developments

**Module 2 – Human Resource Management**

CO1- 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 performance appraisal

### Module1

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓										
CO2				✓					✓		
CO3				✓					✓		
CO4				✓					✓	✓	
CO5				✓					✓	✓	

### Module 2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓	✓									
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	✓				✓						
CO2	✓				✓		✓				
CO3	✓				✓					✓	
CO4	✓				✓					✓	
CO5	✓				✓		✓			✓	

## **Semester 2 SEC Paper 1**

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

#### **Module I**

CO1- Understand the fundamentals of computer

CO2- 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	✓			✓						✓	
CO2	✓			✓						✓	
CO3	✓			✓						✓	
CO4	✓			✓						✓	
CO5	✓			✓						✓	

**Module 2**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓			✓						✓	
CO2	✓			✓						✓	✓
CO3	✓			✓						✓	✓







### **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	✓				✓						
CO2	✓				✓		✓				
CO3	✓				✓					✓	
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	✓			✓						✓	✓
CO2	✓			✓						✓	✓

**Module II**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	✓			✓						✓	✓
CO2	✓			✓						✓	✓
CO3	✓			✓						✓	✓



**Semester 4 MDC Major/Core Paper 6**

**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		✓								✓	
CO2		✓								✓	
CO3		✓									
CO4		✓									
CO5		✓									
CO6		✓								✓	

**Module - II**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1		✓		✓							
CO2		✓		✓							



