Semester 1 Major 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	\checkmark										
CO2										\checkmark	
CO3							\checkmark				
CO4										\checkmark	
CO5		\checkmark					\checkmark				

Semester 1 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	\checkmark	\checkmark									
CO2		\checkmark					\checkmark			\checkmark	
CO3							\checkmark				
CO4							\checkmark	\checkmark		\checkmark	
CO5		\checkmark					\checkmark	\checkmark		\checkmark	

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	\checkmark				\checkmark						
CO2	\checkmark				\checkmark		\checkmark				
CO3	\checkmark				\checkmark					\checkmark	
CO4	\checkmark				\checkmark					\checkmark	
CO5	\checkmark				\checkmark		\checkmark			\checkmark	

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	\checkmark				\checkmark						
CO2	\checkmark	\checkmark			\checkmark		\checkmark				
CO3	\checkmark	\checkmark			\checkmark					\checkmark	
CO4	\checkmark				\checkmark					\checkmark	
CO5	\checkmark	\checkmark									

Semester 2 Major 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 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	\checkmark										
CO2	\checkmark										
CO3		\checkmark					\checkmark				
CO4							\checkmark				
CO5	\checkmark									\checkmark	

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

CO1- Understand the nature , scope , functions and importance of human esource 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	\checkmark										
CO2				\checkmark					\checkmark		
CO3				\checkmark					\checkmark		
CO4				\checkmark					\checkmark	\checkmark	
CO5				\checkmark					\checkmark	\checkmark	

Module 2

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

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	\checkmark				\checkmark						
CO2	\checkmark				\checkmark		\checkmark				
CO3	\checkmark				\checkmark					\checkmark	
CO4	\checkmark				\checkmark					\checkmark	
CO5	\checkmark				\checkmark		\checkmark			\checkmark	

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	\checkmark			\checkmark						\checkmark	
CO2	\checkmark			\checkmark						\checkmark	
CO3	√			\checkmark						\checkmark	
CO4	\checkmark			\checkmark						\checkmark	
CO5	\checkmark			\checkmark						\checkmark	

Module 2

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

Semester 3 Major Paper 1

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	\checkmark										
CO2		\checkmark									
CO3		\checkmark								\checkmark	
CO4		\checkmark					\checkmark				
CO5	\checkmark	\checkmark									

Semester 3 Major Paper 2

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	\checkmark										
CO2					\checkmark		\checkmark				
CO3					\checkmark		√			\checkmark	\checkmark
CO4					\checkmark		\checkmark			\checkmark	\checkmark

Semester 3 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	\checkmark										
CO2	\checkmark					\checkmark					
CO3	\checkmark						\checkmark			\checkmark	
CO4	\checkmark									\checkmark	
CO5	\checkmark									\checkmark	

Semester 3 IDC/MDC Paper-1

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'

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	\checkmark				\checkmark						
CO2	\checkmark				\checkmark		\checkmark				
CO3	\checkmark				\checkmark					\checkmark	
CO4	\checkmark				\checkmark					\checkmark	

Semester 3 SEC Paper 1

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	\checkmark			\checkmark						\checkmark	\checkmark
CO2	\checkmark			\checkmark						\checkmark	\checkmark

Module II

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	\checkmark			\checkmark						\checkmark	\checkmark
CO2	\checkmark			\checkmark						\checkmark	~
CO3	\checkmark			\checkmark						\checkmark	~

Semester 4 Major Paper 5

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1		\checkmark									
CO2		\checkmark									
CO3		\checkmark									
CO4		\checkmark									
CO5		\checkmark			\checkmark						
CO6		\checkmark									

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

Semester 4 Major 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.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1		\checkmark								\checkmark	
CO2		\checkmark								\checkmark	
CO3		\checkmark									
CO4		\checkmark									
CO5		\checkmark									
CO6		\checkmark								\checkmark	

Module - I

Module - II

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

Semester 4 Major Paper 7

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	\checkmark			\checkmark							
CO2	\checkmark			\checkmark							
CO3	\checkmark			√							
CO4	\checkmark			\checkmark							

Module - II

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

Semester 4 MDC Major/Core Paper 8

Business Regulatory Framework

CO1 - Understand the regulatory framework relating to business and its environment,

 $\ensuremath{\text{CO2}}\xspace$ - 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				\checkmark	\checkmark						
CO2				\checkmark	\checkmark						
CO3				\checkmark	\checkmark					\checkmark	
CO4				\checkmark	\checkmark						
CO5				\checkmark	\checkmark						

Semester 4 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	\checkmark										
CO2	\checkmark								\checkmark		
CO3	\checkmark								\checkmark		
CO4	\checkmark										
CO5	\checkmark										