

## **Department of Commerce**

### **Vision:**

To develop complete growth of students and faculty members and to kindle their advanced and essential skills and spirit in the fields of value based education, community development with society orientation, placement to facilitate vertical mobility, identification of entrepreneurial trails and knowledge enhancement with a scientific temperament.

### **Mission:**

1. To create an ambience for conducive high quality, affordable, innovative, value based research oriented commerce education with experimental learning process for an overall personality development and leadership qualities.
2. To develop entrepreneurial ability in students.
3. To develop human resource to act as think for the business sector.

### **Program objectives**

1. To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
2. To develop business analysts for companies, capital markets and commodity markets.
3. To prepare students to take up higher education to become business scientists, researchers consultants and teachers, with core competencies.
4. To develop human resources to act as think tank for Business Development related issues.
5. To develop entrepreneurs.
6. To develop business philosophers with a focus on social responsibility and ecological sustainability.
7. To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
8. To develop ethical managers with interdisciplinary approach.
9. To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
10. Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

## **FINANCIAL ACCOUNTING**

**SEMESTER 1**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT – 2**

### **OBJECTIVE:**

The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing Business Organizations

### **COURSE OBJECTIVES:**

1. The objective of this subject is to make the students the understand accounting Concepts and techniques influencing business organisations.
2. For making the students to learn and preparation of accounts in financial terms and aspects.
3. To enable the students to learn converting single entry into double entry system of accounting, preparation of financial statements.
4. To make in depth study on how Hire purchase system is used to acquire assets in business use.
5. To know how the Royalty accounts are prepared and preparation of accounts.
6. For enabling the students of converting partnership into Limited company.

### **COURSE OUTCOMES:**

1. Students to make capable in preparation of final accounts of a company.
2. Able to solve the trial balance by preparation of final accounts of a company.
3. Student is capable of preparing final accounts, hire purchase accounts, and royalty accounts.
4. To make them solve in conversion of accounts from single entry into double and partnership into limited company.
5. Students have knowledge of converting partnership firm into limited company.

## **INDIAN FINANCIAL SYSTEM**

**SEMESTER 1**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT – 2**

### **COURSE OBJECTIVE:**

The objective of this subject is to familiarize the students with regard to structure, organization and working of financial system in India.

1. To make them understand the meaning, types of classification and working pattern of IFS.
2. To introduce the various types of banking and non banking financial institutions.
3. To make them aware of the role of commercial banks and reformative policies.
4. To familiarize the different regulatory institutions concerned to stock and money market.
5. To know about different financial services offered by financial institutions.

### **COURSE OUTCOME:**

1. They are able to understand and classify different types of money market.
2. They know about different types of banking and non banking financial institutions.
3. They know about importance of commercial banks and reformative policies.
4. They are able to recognize the role and functions of RBI and SEBI as regulatory institutions.
5. Students know about the different types of financial services and if importance in economic development.

## **MARKETING AND SERVICES MANAGEMENT**

**SEMESTER 1**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT – 2**

### **COURSE OBJECTIVE:**

The objective is to familiarize the students with the principles of marketing and focus them towards Marketing and Management of Services'

1. To familiarize the students with principles or marketing and focus towards marketing and management services.
2. To gain comprehensive awareness of behaviour of customers
3. The focus of course is to identify the recent developments in marketing strategies
4. To understand the basic concept and process of CRM, BPO, KPO
5. To able to analyze the digital, target, e-business, and various recent trends of marketing.

### **COURSE OUTCOME**

- Students can identify the producer /Distributors of the organization in which stage of the product life cycle and position.
- Students are able to know strategies for development of a product.
- Students are aware of consumer behaviour for the product of customer's choice.
- Students able to gain basic knowledge of develop in advertisement copy for a product.

## **(A) CORPORATE ADMINISTRATION**

**SEMESTER 1**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT – 2**

### **COURSE OBJECTIVE**

The objective is to enable the students to get familiarized with the existing Company Act 2013.

1. To familiarize the fundamental concepts of Companies Act 2013
2. To provide an insight into the different types of Companies and their provisions
3. To familiarize with various documents involved in a Joint Stock Company.
4. To make students to about meeting, resolutions and company management.
5. To make students to know about company personnel.

### **COURSE OUTCOME**

1. Understand the formation of the company and its incorporation
2. Learn about different kinds of companies.
3. Acquire knowledge on basic documents in a company and various methods of rising of capital.
4. Able to know the provisions of Companies Act relating to meetings, resolutions and Company Management
5. Students are aware of statutory duties, power and responsibilities of Director, secretary and other officers.

## **SECOND SEMESTER**

### **ADVANCED FINANCIAL ACCOUNTING**

**SEMESTER 2**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT – 2**

#### **COURSE OBJECTIVE :**

1. To acquaint the students with the few accounting standards.
2. To make them familiar with the accounting procedures for different types of business.
3. To make students understand about insurance claim.
4. To familiarize with consignment accounts.
5. To prepare accounts for joint venture, branch and departments

#### **COURSE OUTCOME**

After completion of course, students are able to

1. Have knowledge about accounting standards.
2. Able to understand about insurance claims
3. Prepare journal entries and ledger in consignor and consignee books
4. Able to prepare accounts in the books of co- ventures – maintain separate books for joint venture.
5. Capable of preparing departmental accounts and branch accounts

## **RETAIL MANAGEMENT**

**SEMESTER 2**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT – 2**

### **COURSE OBJECTIVE**

The objective is to enable students to acquire skills in Retail Management.

1. To understand the meaning of retailing and its types
2. A complete analysis of the target audience – demographics and their buying process Store layout and design – internal and external
3. To study about retail marketing mix.
4. To study about promotional plan to communicate the benefits to the consumer
5. To study about staffing the right people at the right time in retail organisations
6. To study about the impact of technology in retailing.

### **COURSE OUTCOME**

Students should be able:

1. To understand the meaning and types of retailing.
2. Describe how the consumer's decision process affects retailers
3. Develop a retail strategy that appeals to a specific target market, which includes Location, layout/design, merchandising, pricing, and promotions.
4. Describe how technology in retailing affects all channel members

## **BANKING LAW AND OPERATIONS**

**SEMESTER 2**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT – 2**

### **OBJECTIVE**

The objective is to familiarize the students with the law and operations of Banking.

### **COURSE OBJECTIVE:**

1. To make students get basic knowledge about the negotiable instruments like promissory note, bills of exchange, cheques etc.
2. To acquaint students about the special and general relationship of banker with customer.
3. To create awareness about banking operations from different aspects of the bankers.
4. To analyze the different types of customers and their eligibility to open and operate bank account.
5. To avail practical exposure to students about the new innovations in banking.

### **COURSE OUTCOMES:**

1. Students are able to secure knowledge about the negotiable instruments like promissory note, bills of exchange, cheques etc.
2. Students have learned the special and general relationship of banker with customer.
3. Students are aware of the about banking operations from different aspects of the bankers.
4. Students are able to understand the different types of customers and their eligibility to open and operate bank account.
5. Students have got practical exposure to students about the new innovations in banking like ATM, EFT, MICR, RTGS, NEFT and DEMAT.



<b>QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS-I</b>	
<b>SEMESTER 2</b>	<b>HRS/WEEK-4</b>
<b>TOTAL NO OF HOURS-56</b>	<b>CREDIT – 2</b>

**COURSE OBJECTIVE:**

1. To make students to understand the statistical concepts such as mean, median and mode.
2. To classify and tabulate the data..
3. To know the significance of index number
4. To provide the basic knowledge about statistics and to know how to apply them in business
5. decisions
6. To impart knowledge about dispersion and skewness.

**COURSE OUTCOME**

1. Student knows the concept of mean, median and mode.
2. Student will be confident about graphs & diagram
3. They gain practical knowledge how to calculate correlation& regression.
4. They are able to get knowledge on dispersion and skewness and its uses
5. They are confident in solving practical problems on index number.

## **THIRD SEMESTER**

### **CORPORATE ACCOUNTING**

**SEMESTER 3**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT – 2**

#### **COURSE OBJECTIVE**

1. To enable the student to have a comprehensive awareness about the provision of the company's Act and Corporate Accounts.
2. To enable them to know statutory provisions regarding preparation of company Final Accounts.
3. To identify the new format of balance sheet as per revised schedule VI and also know the various provisions of revised schedule VI.
4. To understand the concept of financial statements.
5. To overview about the concept of fair value of shares, goodwill and profits of companies.

#### **COURSE OUTCOME**

##### **After completion of course**

1. Students are able to determine the requirement of financial statements.
2. Aware of concepts of financial statements.
3. Students are able to know financial position of the company.
4. Able to get complete knowledge about treatment of capital and revenue, expenditures of the company's profit structure.
5. Students are able to get practical knowledge of profit and loss account and balance sheet.

## **FINANCIAL MANAGEMENT**

**SEMESTER 3**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT – 2**

### **COURSE OBJECTIVE**

The objective is to enable

1. Students to understand the basic concepts of Financial Management
2. To study about role of Financial Management in decision-making.
3. To develop the skill needed to apply for the time value of money concept
4. To Familiarise students with investment and dividend decisions..
5. To over view the concept of working capital management which is used for day to day business

### **COURSE OUTCOME**

1. Define the fundamental concepts of FM .
2. Student got practical knowledge about present and future value of money
3. Student acquired practical skills on capital budgeting
4. Describe factors influencing dividend policies
5. Analyse the capital structure and appraise its influence on risk and growth.
6. Differentiate and apply various method and techniques to analyse investment decision.
7. Explain the concept of leverage and benefits and cost associated with debt financing.
8. Define and identify the concepts of Working capital management.

## **BUSINESS ETHICS**

**SEMESTER 3**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT – 2**

### **COURSE OBJECTIVE**

The objective is to provide basic knowledge of business ethics and values and its relevance in modern context.

1. To know the Basics of Ethical values in business To be followed.
2. To make them understand the corporate social Responsibility undertaken by the Business.
3. To Study about personal ethics
  - a. To make the students understand ethics in management
4. To Learn about Corporate Culture.
5. To study about Corporate Governance and how it will help the business.

### **COURSE OUTCOME:**

1. Understanding the Moral values and ethical principles followed in the business.
2. Student has learnt the Corporate Social Responsibility.
3. Student has understood the difference between good and bad in business.
4. To be able to analyse the ethical and moral values in management
5. Understood the concept of corporate culture.
6. Gain knowledge in corporate governance.

## **QUANTATIVE ANALYSIS FOR BUSINESS DECISIONS-II**

**SEMESTER 3**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT – 2**

### **COURSE OBJECTIVES**

1. To familiarize the students with various statistical techniques for application in business decisions.
2. To make them understand the correlation and regression in business decisions.
3. To study about time series concepts and methods.
4. To Figure out interpolation and extrapolation, understand binomial expansion.
5. Know the census and sample survey and it's methods.
6. To learn basic concepts of probability.

### **COURSE OUTCOME**

1. Students will be able to work out problem on regression and correlation to take business decisions.
2. Able to fit a trend line by method of least square and computation of trend values.
3. Workout the problems on interpolation and extrapolation to find missing data.
4. Student is able to understand the significance of sampling and sampling distribution.
5. Students are able to understand the probability theory at different levels of events.

## **PUBLIC RELATIONS AND CORPORATE COMMUNICATION**

**SEMESTER 3**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT-2**

### **COURSE OBJECTIVES**

1. To Study about attitude and emotional intelligence.
2. To study about vision, goal and time management..
3. To study about creativity and its importance.
4. To learn about communication skills
5. To familiarize the student about career planning and counselling

### **COURSE OUTCOME:**

1. Able to understand about the attitude and its importance
2. Able to set goals and also learn how to achieve the goals
3. Able to use the techniques of creativity.
4. It helps the students to select the strategies and tools to build relationship in professional and career development.
5. It helps to assess the selection and implication of current & emerging technologies on the quality in professional lifestyle.
6. Helps the students to increase their communication skills.
7. Students are aware of different careers and also able to choose a suitable career.

## **FOURTH SEMESTER**

### **ADVANCED CORPORATE ACCOUNTING**

**SEMESTER 4**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT-2**

#### **COURSE OBJECTIVE**

1. The objective is to enable the students to develop awareness about corporate accounting in Conformity with the provision of companies Act.
2. To get knowledge of latest amendments there to with adoption of accounting standards.
3. To understand the basic concept and process of legal rules.
4. To able to analyze an understand comparison of internal and external reconstruction of companies.
5. The focus of course is to identify the recent developments in accounting and accounting standards.

#### **COURSE OUTCOMES:**

1. Students gain practical knowledge about provisions of companies Act.
2. Students are enabling to know the extreme knowledge about amalgamation of companies.
3. Students are quite confident and get awareness of vertical balance sheet and also legal provisions of companies Act.
4. Students are able to gain basic knowledge of passing journal entries in terms of nature of amalgamation of companies.
5. Students can able to know brief theoretical study of Indian accounting standards.

## **COST ACCOUNTING**

**SEMESTER 4**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT-2**

### **COURSE OBJECTIVE**

The objective of this subject is to familiarize students with the various concepts and elements of cost:

1. To understand the basic concept and process of costing
2. To enable the students to analyze & understand the concept of inventory management
3. To understand about costing methods, material management, inventory management; overhead.
4. To develop practical skills of costing in an organization
5. To gain the knowledge about reconciliation statement.

### **COURSE OUTCOME:**

1. Student are able to practical knowledge about costing methods
2. Students will get extreme knowledge about inventory methods
3. Students are quite confident about calculation of different methods of time rate system
4. They are able to demonstrate how to calculate reconciliation statement
5. They are confident in solving practical problems on allocation & apportionment.



## **E-BUSINESS AND ACCOUNTING**

**SEMESTER 4**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT-2**

### **COURSE OBJECTIVE:**

The objective of the subject is to familiarize the students with E- Commerce models and Tally

1. To enable students of E-commerce and E-Business Importance in Business.
2. To make students understand the Modern Business by utilisation of Technology in Business.
3. To Know different Models of E-Business and various Technology used in business which make business ease.
4. To have a study over Hardware and Software components used in business and how its developed in business.
5. To have detail study of Tally accounting software in business for students to make them understand The need of Tally in Business applications.
6. To prepare the various reports in Tally by using accounting software in Business for students.
7. To have a better understanding of Electronic business.

### **COURSE OUTCOMES:**

1. Students understand the Difference between Traditional and Modern commerce.
2. Have a practical knowledge about the Impact of E-Commerce in Present Era.
3. Students understand the software and Hardware tools of E-Business.
4. To have the knowledge about the Tally Accounting Software which are used in the Business for maintaining the Accounts.
5. Understand the students How the E-Commerce Revenues are Earned and different models.
6. Students to have enough knowledge about the Electronic commerce by various aspects.

## **STOCK AND COMMODITY MARKET**

**SEMESTER 4**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT-2**

### **COURSE OBJECTIVE:**

The objective is to provide students with a conceptual framework of stock markets and Commodity Markets, functionaries in these markets and their mode of trading.

1. To provide comprehensive Knowledge about working pattern of stock and commodity market,
2. To impart knowledge on the major regulatory authorized stock exchange centres of India.
3. To analyse the concept of speculation and services of depositories in stock market,
4. To realize the trading and settlement pattern of commodity market.

### **COURSE OUTCOME**

1. Students are able to write the meaning, classification, differentiation of Stock and commodity.
2. Students are capable to analyse the objectives and functions of SEBI, BSE, and NSE Centres.
3. They also able to write about speculation and its types.
4. Students are capable to organize, analyse the different market concepts and differentiations.
5. They understand the settlement pattern of Indian Commodity trading pattern

## **PRINCIPLES OF EVENT MANAGEMENT**

**SEMESTER 4**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT-2**

### **COURSE OBJECTIVE:**

The objective is to provide students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations.

1. To study the basic concept of event management, its policies, procedure etc.
2. To study the general details of event management
3. To study the principle of planning schedule
4. To study about public relations of the organization with the public
5. To study the event held in corporate sector and its types

### **COURSE OUTCOMES**

1. Student know to manage the events such as meeting, party, ceremony, marriage, award function etc
2. It helps students to know general details about process of event planning such as permissions, policies, license, catering, electricity, taxes etc which has to be taken care during event planning
3. Students how to plan the event, how to assign responsibilities depending on skills
4. The student are aware how organization will try to maintain good relationship with customers
5. The student is aware of different types of corporate events held in organizations.

## **FIFTH SEMESTER**

### **ENTREPRENEURSHIP DEVELOPMENT Total OF HRS-56**

**SEMESTER 5**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT-2**

#### **OBJECTIVES:**

**To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.**

#### **COURSE OBJECTIVES:**

1. To know about financial and non-financial assistance provided by the different institutions. Study about basics of Entrepreneurship.
2. Study about small scale industries and different types of industries there concepts.
3. To know about formation of small scale industries
4. To know about preparation of business plan , financial ,marketing ,human resource, technical and social assets of business plan

#### **COURSE OUTCOMES:**

1. Students are aware about the topics of Entrepreneurship.
  2. Students know what are small scale industries and different types of industries, policies governing small scale industries.
  3. Students know steps involved in formation of small scale industries and procedure of licensing, permits, finance etc.
  4. Students know about business plan in finance, Human Resource, marketing, technical aspects.
  5. Students know about assistance provided by SFCs, SIDBI, Commercial bank, IFCI and non financial assistance
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## INTERNATIONAL FINANCIAL REPORTING STANDARDS

**SEMESTER 5**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT-2**

### **Course objective**

1. To study about a set of high quality, understandable, enforceable and globally financial reporting standards based upon clearly articulated principles.
2. To Study about the procedures for accounting for assets and liabilities
3. To make student know of financial statement is which information about the financial position, financial performance, and cash flows and to assess the past and current position of an entity.
4. To study about the profitability and growth prospects and to assess the operational efficiency of the firm.
5. To study how to eliminate the differences in reporting standards and to produce a level Playing field for financial reporting.
6. To learn about international capital markets and to make a common platform for better understanding of accounting internationally.

### **Course outcome:**

1. Students are able to understand the international financial reporting standards.
2. They are able to understand the various accounting treatment for different assets and liabilities.
3. Able to prepare the income statement and know the income and expenses of the organization.
4. Able to prepare the financial statement of the entity and can analyse the financial position of the organization
5. They can prepare different groups of accounts to manage the resources for multiple users and to simplify administration.
6. They have knowledge about international capital markets.

## **INCOME TAX - I**

**SEMESTER 5**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT-2**

### **COURSE OBJECTIVE**

The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

1. To create awareness about tax structure and tax system in India
2. To make them understand brief history of income tax and Income tax authorities
3. To teach them how to determine residential status and incidence of tax
4. To create awareness about salary , allowances, perquisites and its taxability.
5. To teach taxability of house property its basis of charge exempted incomes from house property and deduction
6. To make the students to learn about income tax slab rate exempted incomes filing of income tax and self assessment
7. To make them understand how to pay tax, mode of payment, refunds etc....

### **COURSE OUTCOME:**

1. Students learned about Indian tax structure, slab rate, calculation of tax liability, exemptions etc.....
2. They are able to determine residential status and incidence of tax
3. They learned about salary and its contents
4. They are able to calculate taxable income from salary
5. They understood the basis of charge of income from house property and they are able to calculate taxable income form house property.

## **COSTING METHODS**

**SEMESTER 5**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT-2**

### **COURSE OBJECTIVES:**

1. To understand basic concept and role of Methods used in costing in the business management of manufacturing and non manufacturing companies
2. To be able to know how the process accounts will be maintained in industries. .
3. To be able to solve Simple cases.
4. To enable the student to know how the contract Account will be maintained by contractor and contract

### **Course outcome:**

1. Students understood overall concept of costing method
2. They are able to calculate the job cost sheet
3. Students gain practical knowledge where to apply the different costing methods
4. They understood where the contract account are applied and procedure to do contract

## **SIXTH SEMESTER**

### **BUSINESS REGULATIONS**

**SEMESTER 6**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT-2**

#### **COURSE OBJECTIVE:**

To introduce the students to various Business Regulations and familiarize them with common issues of relevance.

1. To Identify and interpret sources of law affecting business.
2. To make the student to understand the contract laws
3. To familiarise students to apply the various laws like consumer act, environment act
4. To introduce the students to various regulations affecting business like competition act ,IT Act.

#### **COURSE OUTCOME**

1. Student able to understand the nature and sources of law.
2. To state the law relating to Indian Contract Act and define the concept of contract
3. To understand the different elements of contract, performance of contract and different modes of discharge of contract
4. To explain the concept of special contracts
5. To analyse the dimensions of IT act and elaborate their contents
6. Student have understood the concept in consumer act and environment



## **PRINCIPLES AND PRACTICE OF AUDITING**

**SEMESTER 6**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT-2**

### **COURSE OBJECTIVE:**

1. To impart knowledge about the principles methods of auditing and their applications
2. To understand the concept of audit of limited companies and others.
3. To identify the internal control and vouching process of the company.
4. To make students to identify the internal audit and external audit of company.
5. To study about the qualification of auditor, powers, duties, educational institutions and insurance companies, also cooperatives societies.

### **COURSE OUTCOMES**

1. Students are able to get practical knowledge about types of audit conducted in organization.
2. Student learns about audit firm, and how audit procedures are done in the organization.
3. Students are investigates reports public limited company to know the process of auditing with the help of auditor.
4. Students are aware of the vouching and it importance.
5. Students have knowledge about internal audit and external audit.
6. To learn about power and position of auditors in organization.

## **INCOME TAX - II**

**SEMESTER 6**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT-2**

### **COURSE OBJECTIVE**

1. To make them revise basics of income tax-I
2. To create awareness about business and profession. Calculation of depreciation
3. To make them learn to determine admissible, inadmissible expenses and make then to calculate taxable income from business, profession.
4. To create a awareness about capital assets, types of assets, types of capital gain
5. To make them able to calculate taxable amount of capital gain.
6. To impart knowledge about different incomes from other sources
7. To make them aware about deductions u/s 80C-80U AND calculation of tax liability.

### **COURSE OUTCOMES**

1. Students are able to answer about the basics of income tax.
2. They are able to determine admissible and inadmissible expenses, business incomes, non business incomes, exempted incomes and they are able to calculate taxable income from business.
3. They are able to determine admissible and inadmissible expenses and incomes.
4. Students are able to classify different capital assets and capable of calculate taxable capital gain.
5. Gained the knowledge about determination of taxable income from other sources
6. They are able to charge the deduction u/s 80C-80U for gross total income.

## **MANAGEMENT ACCOUNTING**

**SEMESTER 6**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT-2**

### **COURSE OBJECTIVE**

The objective of this subject is to

1. Understand the concept of management accounting
2. To make students understand the analysis and interpretation of financial statements
3. To familiarize about cash flow and fund flow concept.
4. To understand various cost concepts.
5. To prepare management reports for decision-making.

### **COURSE OUTCOME**

1. Student will be able conversant with need, scope and important concept of management accounting.
2. Student will learn to analyse financial statement with the help of ratios of liquidity, debt.
3. Interpret cash flow and fund flow and its importance and manage funds most efficiently in the business
4. Student will be able to gain knowledge about cost, profit and volume and understand the need of cost concepts in organization.
5. Student demonstrate in preparation of management of reports

**ELECTIVE GROUPS**  
**ACCOUNTING & TAXATION GROUP**

**AC 5.5 ADVANCED ACCOUNTING**

**SEMESTER 5**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT-2**

**COURSE OBJECTIVE:**

1. To make students aware about various issues of Banking Company
2. To make students to do Banking Final Accounting according to the schedules.
3. To give practical exposure to students for issue and redemption of shares and debentures through SEBI.
4. To give knowledge about various accounting schedules related Insurance company.
5. To acquaint the students and make them familiar with the process and preparation of accounts of diverse types of organisation.
6. To make students to know about various methods of Inflation Accounting.
7. To give the knowledge about the basic document needed in form diary in which transaction are recorded.
8. To make students aware about different terms in Investment Accounting.

**COURSE OUTCOME:**

1. Students have understood various issues of Banking Companies.
2. Students have been able to do accounting issue and redemption of shares and debentures.
3. Students have understood schedules related Insurance companies.
4. Students have been able to do all the methods of Inflation Accounting.
5. Students have been able to understand what are the basic documents required in Farm Accounting.

## 5.6 GOOD AND SERVICE TAX

**SEMESTER 5**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT-2**

### **COURSE OBJECTIVE:**

1. To make the students a Recent Reforms took in Indirect Taxation which is been replaced By GST.
2. For better understanding of GST ,Comparing Previous with current Taxation System (GST)
3. For better understanding the concept of GST in broad way in theoretical aspects with related examples.
4. For making students to understand the different models of GST I,,e,, CGST,SGST,IGST and UTGST.
5. For better understanding of GST and its importance compared to previous indirect taxation by Central and State Govt.
6. For better understanding the GST how it is levied and how it Is assessed under GST Act.
7. To make them understand how GST is having importance for the country in and study in detail about GSTN Portal.

### **COURSE OUTCOMES**

1. Students to understand the Concept of GST from Basic to Advance.
2. Students are aware of GST rates and different Slab rates of GST with examples.
3. Have knowledge how GST is levied on goods and services.
4. Knowing how GST was implemented in India and its background.
5. To identify GST problems in assessing and levying of taxes on goods and services
6. To make students to have a detail study and capable and solve recent indirect taxation reforms.

## **6.5 BUSINESS TAXATION**

**SEMESTER 6**

**TOTAL NO OF HOURS-56**

**HRS/WEEK-4**

**CREDIT-2**

### **COURSE OBJECTIVE**

The objective is to enable the students to understand assessment of Firms and Companies with regard to income tax and wealth tax.

1. To enable the students to understand how to assess the companies in regards to taxation to for companies.
2. To make students for better understanding of wealth tax and how to determine the service tax by solving practical problems.
3. For analysis of Firms to Assess for partnership firm and partners Taxability.
4. To enable how to determine and calculate the tax of companies.
5. How the book profits are calculated and tax calculated under this subject.

### **COURSE OUTCOMES:**

1. To make students to understand the different Taxation System and Calculations.
2. Understanding how to assess and find, levy Tax for the business concerns.
3. Knowing Wealth Tax and Assessment of firms by Practical Problems.
4. To know the difference between Direct and Indirect Taxation.
5. For better understanding of Calculation, Assessing , and levying of Taxes.
6. Understand the students of Book profits of the companies.

## **6.6 COST MANAGEMENT**

**SEMESTER 6**

**HRS/WEEK-4**

**TOTAL NO OF HOURS-56**

**CREDIT-2**

### **COURSE OBJECTIVE**

1. To enable the students to understand techniques used to control as well as reduce the cost.
2. To understand the basic techniques of costs like absorption cost and marginal cost.
3. To be able to analyse and evaluate variance analysis of cost ascertainment, Material Cost, Labour Cost and Overhead Cost.
4. To make students aware about to illustrate make or buying decisions helps in decision making.
5. To give knowledge about various accounting budgets related cash, fixed, flexible, purchase, production etc.,
6. To enable the students to understand the steps in the implementation of Activity Based Costing.

### **COURSE OUTCOME:**

1. Students have understood various methods and techniques of costing
2. Students are aware and able to solve accounting of marginal costing.
3. Identify the specifics of different costing methods
4. Students will be able to understand the various accounting budgets like cash budget, flexible budget etc.,
5. Students are able to understand steps in the implementation of Activity Based Costing.
6. Students are able to apply the various techniques to control the cost.