

ENGLISH (SEM 1)

Objective:

To enrich undergraduate learners with the necessary communication skill in English and boost their confidence in order to be successful and achieve their life goals.

Course Outcome:

Unit: I

Students learn the importance of listening and improve their listening skills. These skills strengthen and improve their ability to critically think and evaluate what is heard.

Unit: II

Students learn the phonetic script which makes them aware of the nuances of pronunciation and improve their spoken English.

Unit: III

Enables the students to learn grammar and use it effectively in their use of the English language.

Unit: IV

Enables the students to improve their writing skills with proper punctuation and spelling.

Unit: V

Students learn soft skills which develop their overall personality by giving them opportunities to mould their behaviour.

FUNDAMENTALS OF ACCOUNTING (SEM 1)

OBJECTIVE:

This course helps students to understand concepts of fundamental accounting and perform basic accounting functions.

OUTCOME:

By the end of this course, the students will be able to:

UNIT 1: Understand basic accounting skills and design, prepare and post the journal entries.

UNIT 2: Prepare all types of subsidiary books.

UNIT 3: Demonstrate Trial Balance, effect of errors on trial balance and methods to rectify errors.

UNIT 4: Differentiate between Cashbook and Passbook in terms of balance.

UNIT5: Illustrate Accounting Process and prepare Financial Accounts of a sole trader.

INSURANCE PROMOTION (SEM 1)

Course Objective

- ❖ Understand the field level structure and functioning of insurance sector and its role in protecting risks.
- ❖ Prepare better for the insurance agent examination conducted by IRDA.
- ❖ Understand the insurance coverage products/plans.
- ❖ Understand how to deliver insurance service to customers.
- ❖ Comprehend pertaining skills and their application for promoting insurance products.

Course Outcomes**UNIT-1: INTRODUCTION OF INSURANCE**

- To understand the concept of insurance and insurance policy
- To know about needs of insurance and functions of insurance
- To understand the principles of insurance
- To understand the working mechanism of insurance regulatory body of India(**IRDA**)
- To understand about insurance ombudsman
- To know about growth of insurance sector in India
- To understand about types of insurance in India

UNIT-2: LIFE INSURANCE & HEALTH INSURANCE

- To understand the concept of life insurance and life insurance policy
- To know about the need of life insurance
- To understand the products of life insurance
- To know about life insurance policy documentation
- To understand the claim settlement procedure of life insurance policy and documentation
- To understand the concept of health insurance
- To know about types of health insurance products, eligibility & documentation of health insurance policy
- To understand how to help the customer in filling application and counseling the customers related to insurance products

UNIT-3: GENERAL INSURANCE

- To understand the concept of general insurance and general insurance policy
- To know about general insurance policy documentation
- To understand the products of general insurance
- To understand the claim settlement procedure of general insurance policy and documentation

- To know how to maintain the insurance policy records
- To understand how to explain the insurance products to customer

BUSINESS ENVIRONMENT (SEM 1)

Course Objective:

- To understand the concept of business environment.
- To define Internal and External elements affecting business environment.
- To explain the economic trends and its effect on Government policies.
- To critically examine the recent developments in economic and business policies of the Government.
- To evaluate and judge the best business policies in Indian business environment.
- To develop the new ideas for creating good business environment.

Course Outcome:

Unit I: By the end of this unit, one will have the understanding of Business Environment, its significance, scope and factors affecting Business Environment and the uncertainties involved therein. The SWOT Analysis helps in keeping a watch on the overall business environment.

Unit II: This acquaints the students with the types of economic systems with an in depth knowledge of Indian Economy, the significance of economic policies and five year plans. The NITI Aayog was established to replace the planning commission to overcome its short comings.

Unit III: Liberalization, Privatisation and Globalisation have unleashed a new wave of competitive forces in Indian Economy. These three steps have been included in the new industrial policy of 1991 which has led to the enactment of Competition Act and Unfair trade practices. In such context, the student also gains knowledge about the tax structure and monetary policy in India.

Unit IV: This unit will provide the students with social, cultural and political environment of our country and its impact on doing business in India. Later, it highlights the necessity of corporate social responsibility. The GST is the tax system followed now. This unit will familiarize the students with the origin, impact and the provisions for the amendment of GST.

Unit V: The global environment is an important factor in determining a firm's future. This unit will familiarize the student with the factors affecting globalization which led to a development in Indian Economy. Role of WTO and World Bank are well explained . this

context. The global bodies like BRICS, SAARC, ASEAN have been established for harmony in trade.

BUSINESS ORGANISATION AND MANAGEMENT (SEM 1)

Course Objective:

- To understand different forms of business organizations.
- To comprehend the nature of Joint Stock Company and formalities to promote a Company.
- To describe the Social Responsibility of Business towards the society.
- To critically examine the various organizations of the business firms and judge the best among them.
- To design and plan, to register a business firm and to prepare different documents to register a company at his own.
- To articulate new models of business organizations.

Course Outcome:

Unit I: In these introductory units, students will learn the exact connotation of commerce terms. Students will also learn the distinction between economic and non-economic activities.

Unit II: Students can know about the forms of business organisation, mostly production and distribution activities.

Unit III: Students can learn the company form of organisation, which is the most popular form of corporate organisation.

Unit IV: Students learn management in the modern world and that the welfare of the people is primary.

Unit V: Students learn the tips of management and delegation of work.

ADVERTISING (SEM 2)

OBJECTIVE:

This course helps students to understand the basic knowledge of advertising and provides them an opportunity to develop the necessary skills. They will learn about various types of advertising and how advertising can be used as business promotion.

OUTCOME:

By the end of this course, the students will be able to:

UNIT 1: Understand the various concepts of advertising and how it can be used for various products and services.

UNIT 2: Explain roles of various advertising agencies, ethical issues and various statutory bodies associated with it.

UNIT 3: Gain knowledge about the advertising industry and its operational roles.

BANKING THEORY AND PRACTICE (SEM 2)

Course Objective:

The course will help the students,

1. To acquire knowledge about Banking System
2. The impact of Government Policy and Regulation on the Banking Industry.

Unit Wise Outcome:

By the end of this course, the students will be able to:

Unit – 1 Introduction

Understand the basic concepts of banks, types of banks and different functions of commercial banks.

Unit – 2 Banking Systems

Understand different banking systems and also learn innovation of banking, which includes E-payment System, E-Banking etc.

Unit – 3 Types of Bank

Gain knowledge about different banks exists in India.

Unit – 4 Bankers and Customers

Know about the relationship between banker and customer, different types of customers and KYC procedure.

Unit – 5 Collecting Banker and Paying Banker

Learn about the difference between collecting banker and paying banker , their duties and responsibilities. They become aware about holder , holder in due course and different payment gateways in India.

BUSINESS COMMUNICATION

OBJECTIVES:

To develop effective communication which is indispensable for business, manifested not only in eloquence of speech, erudition of writing, emphatic listening and expressiveness of body language, but nurtured by self-development and spirituality.

OUTCOMES:

By the end of this course, the students will be able to:

UNIT I: Understand basic of communication, process and barriers of communication.

UNIT II: Comprehend the types of business communication and correspondence, along with organizational hierarchy.

UNIT III: Students get acquainted with organizational communication requirements and preparations.

FINANCIAL ACCOUNTING (SEM 2)

OBJECTIVE:

This course helps students to acquire conceptual knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions. It helps students with various aspects of consignment and joint ventures. Students can understand the concept of Bills, Depreciations, Provisions and Reserves.

OUTCOME:

By the end of this course, the students will be able to:

UNIT 1: Understand and implement methods of Depreciation.

UNIT 2: Distinguish between provisions and reserves.

UNIT 3: Develop the skill of accounting treatment regarding all types of bills.

UNIT 4: Acquire knowledge about Consignment Account.

UNIT 5: Prepare joint venture and also settlements of accounts.

ENGLISH (SEM 2)

Objective:

To enrich undergraduate learners with the necessary communication skill in English and boost their confidence in order to be successful and achieve their life goals.

Course Outcome:

Unit: I

Enables the students to improve critical thinking which is essential today. They also learn several types of collocations.

Unit: II

Students learn the need for social equality and the human values of service and empathy.

They learn to achieve their goals passionately.

Unit: III

Students learn the value of life over beauty and money, learn to control their emotions and also learn the strategies for note making.

Unit: IV

Students learn how to expand ideas , to be concise and communicate in formal and official contact.

Unit: V

Students learn the art of resume writing with necessary tips and the traditional way of written communication like letters to modern E-Correspondence.

Advanced Accounting (SEM 3)

Course Objective:

To provide the students with sound and in-depth conceptual knowledge of advance accounting topics related to business combinations.

Course outcome:

By the end of this course, the students will be able to:

Unit I - Understand the concept of non-profitable organisations and gain knowledge on preparation of accounts.

Unit II- Gain knowledge about the organisations which follow single entry system and know the difference between single entry and double entry systems.

Unit III- Differentiate between purchase, hire purchase and installment purchase and implement it in real life.

Unit IV- Get the theoretical and conceptual knowledge about the admission, retirement and death of partners in partnership business.

Unit V- Know what rules are to be implemented at the time of dissolution of partnership.

Marketing (SEM 3)

Course Objective:

To give students an understanding of the marketing function, with a focus on providing value through marketing ideas, marketing research, consumer behavior, pricing strategies, marketing channels and various promotion tactics.

Course Outcome:

By the end of this course, the students will be able to:

Unit: I

Distinguish between the numerous marketing concepts and determine which concept is appropriate for different types of products based on product nature , assess the business environment at micro and macro level, Marketing mix and its comprehensive layout and components, as well as how the firm's marketing strategy and marketing mix must grow and adapt to match customer behavior.

Unit: II

Identify many forms of consumer buying behavior as well as the stages involved in the decision-making process, recognize the value of segmentation and the basis for segmenting consumer and business markets and also establish a target market for products and services.

Unit: III

Know the importance of evaluating product life cycle stages and determining which approach is best for each stage of the product life cycle in order to stay in the market, become aware of the relevance of product mix in the manufacturing industry in order to maximize resource utilization and reach all types of customers. and know the role played by Branding, Labeling, and Packaging in the marketing of goods and services.

Unit: IV

Know the importance of pricing and difference between relevant and irrelevant charges, recognize the price strategies that a firm can employ and the significance of pricing at various segment levels.

Unit V:

Recognize the different types of marketing channels and the costs and benefits of using them to promote goods and services and explain how advertising, sales promotion, public relations, personal selling, and direct marketing all play a part in product and service marketing.

Business Statistics (Sem 3)

Course objective:

The objective of this course is to impart knowledge on the application of various statistical tools in business decision making.

Course outcome:

By the end of this course, the students will be able to:

UNIT I: Understands the data in the form of questionnaire, frequency distribution, tabulation and presenting diagrams and graphs.

UNIT II: Understand different methods of measuring averages.

UNIT III: Present measures of variation of items.

UNIT IV: Study between two different variables to establish a relationship and can deal with more than two variables to understand the relationship among them.

UNIT 5: Estimate the trend of variables and budgets with actuals.

Auditing (SEM 4)

Course Objective:

- To understand the meaning and necessity of audit in modern era.
- To comprehend the role of auditor in avoiding corporate frauds.
- To identify the steps involved in performing audit process.
- To determine the appropriate audit report for a given audit situation.
- To apply auditing practices to different types of business entities.
- To plan an audit by considering concepts of evidence, risk and materiality.

Course Outcome:

Unit I: Student learns the evaluation of evidence and document about the economic and transactional activities of an organisation.

Unit II: Student becomes aware of the complete checking of all the records and can discover mistakes.

Unit III: Students gain knowledge of the company's internal control over financial reporting obtained during other engagements performed by the auditor.

Unit IV: Students learn vouching as an act of checking the documents to find out errors and frauds and to know the authenticity, accuracy and reliability of books of accounts.

Unit V: Students will have knowledge of principles and practice of General Accounting, Cost Accounting and Management Accounting.

BUSINESS LAW (Sem 4)

Course objective:

This course introduces the ethical and the legal framework of business. This course helps students to understand the reliable standards of business for companies to follow.

Course outcome:

By the end of this course, the students will be able to:

UNIT 1: Understand the essentials of valid contract which people are enter into in daily life.

UNIT 2: Build their professional competence on a higher plateau with specialized knowledge in the field of business and commerce.

UNIT 3: Get the desired level of knowledge and exposure in the context of ever-changing environment in global business.

UNIT 4: Get advanced knowledge to develop competency in students to pursue higher level of programs such as CA, ICWA, MBA.

UNIT 5: Puruse a professional course and further higher education in specified areas of specialization.

COST AND MANAGEMENT ACCOUNTING (Sem 4)

Course Objective:

The objective of the subject is to learn Cost Accounting fundamentals which are helpful for students to gain an in depth knowledge and the impact on business decision-making.

Course Outcome: After completion of the units students would be able,

UNIT -I:

- To impart conceptual knowledge of Cost Accounting.
- To provide knowledge of the detailed procedures and documentation involved in cost ascertainment of the products and services.
- To understand the different Methods of Costing that is applicable to industry by their objectives.

UNIT – II:

- To acquaint with the procedure of store- keeping, documentation of material receipt and issue, how to use a technique for setting stock levels, calculation of Economic Order Quantity, Methods of valuation of inventory and importance of ABC analysis for classification of the various materials .
- To understand attendance and payroll system, Methods of Labour Turnover, remuneration and bonus methods, also be able to calculate labour cost

UNIT -III:

- To understand cost accounting methods maintained by real estate developers/builders and other businesses working on contract.

UNIT -IV:

- To equip basic skills on Analysis of financial statements for providing the reliable information to the Management for their planning and decision making process.

UNIT -V:

To acquaint the technique of marginal costing and its advantages and disadvantage and also application of marginal cost equations to find out profit volume ratio, Break- Even Point and Marginal of Safety of production units.

Corporate Accounting (Sem 4)

Objective:

To enable the students to acquire basic knowledge of corporate accounting and to learn the techniques of preparing financial statements.

Course Outcome:

Unit I & II- After learning these units, the students will be able to know about companies and their accounting procedures in issue of shares and debentures.

Unit III- Students will acquire knowledge on goodwill and its necessity in valuation and its effect on companies' profit.

Unit IV- They gain knowledge about shares and the need of valuing shares and its usefulness.

Unit V- Students will be able to prepare company final accounts as per accounting standards, which will be useful for their accounting career.

GOODS AND SERVICES TAX (Sem 4)

Course Objective:

The objective of the subject is to learn GST fundamentals which are helpful for students to gain an in depth study of the various provisions of GST laws and their impact on business decision-making.

Course Outcome:

UNIT -I:

After completion of this unit the students would be able,

1. To learn the concepts of indirect tax and GST from the pre-GST period to post- GST period.
2. To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.

UNIT – II:

After completion of this unit the students would be able to comprehend the principles of taxation, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market oriented economy.

UNIT -III:

After completion of this unit the students would be able to understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

UNIT -IV:

After completion of this unit the students would be able to prepare tax planning, tax management, payment of tax and filing of tax returns.

UNIT -V:

After completion of this unit the students would be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.

INCOME TAX (Sem 4)

Course Objective:

The objective of the subject is to impart knowledge to students in understanding the basic concepts, definitions and terms related to direct taxation.

Course Outcomes:

Unit I:

To make the students understand the concept of residential status thus making them understand the scope of total income for an assessed with different kinds of residential status.

Unit II:

To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property.

Unit III:

To help the students to understand the procedure for computation capital gains and income from other sources.

Unit IV:

To make the students determine the net total taxable income of an assessed after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.

Unit V:

To help the students to understand the various deductions under Chap. VI-A of the Income tax act, 1961.