

SEMESTER	COURSE CODE	COURSE NAME	COURSE OUTCOME
I	C1	Financial Accounting +T	<p>This course would provide the students with</p> <ul style="list-style-type: none"> • Sound Knowledge of basic accounting concepts and conventions. • Knowledge regarding the finalization of accounts of various establishments such as Partnership firms and Non-profit organizations. • Application of accounting techniques and methods for partnership accounts, royalty accounts, branch accounting, hire purchase system and, instalment payment system. • The students will also learn the different methods of charging depreciation and valuation of inventory.
	C2	Business Law +T	<ul style="list-style-type: none"> • Knowledge and understanding of the regulatory framework of various Business laws viz. The Indian Contract Act, 1872, The Sales of Goods Act, 1930, Negotiable Instruments Act 1881, Consumer Protection Act etc. • Basic understanding of the mechanism of business contracts, with reference to provisions of the related Acts. • The students will be able to explain different types of contracts such as Contingent Contract, Quasi Contract, Contract of Indemnity, Contract of Guarantee, Contract of Bailment, Contract of Pledge, Provisions related to Contract of Sale, Provisions of IT Act related to e-contract.
	GE1	Micro Economics +T	<ul style="list-style-type: none"> • Understand the fundamentals of demand and supply. • Have an understanding of consumer behavior. • Knowledge of production function and cost behaviour. • Awareness of the different market structures and knowledge about price determination and equilibrium.
II	C3	Management Principles and Applications +T	<ul style="list-style-type: none"> • Apply the management principles and perform managerial functions and, responsibilities. • Analyse and understand the business environment. • Skills related to decision-making, problem-solving, leadership, communication, motivation, and group cohesiveness. • Awareness of emerging trends in management.

	C4	Corporate Laws +T	<ul style="list-style-type: none"> • Knowledge of Companies Act 2013, several amendments, case laws, NCLT, etc. • Basics regarding company incorporation, statutory requirements, and winding up of the company. • Drafting of MOA, AOA, Prospectus, etc. • Legal positions, power, and responsibilities of key managerial personnel. • Rules regarding meetings, resolutions, auditing, and whistleblowing. • Understanding of depositories.
	GE2	Business Statistics +T	<ul style="list-style-type: none"> • Familiarity with the basic understanding of statistical tools used to summarise, analyse and interpret business data. • Ability to convert data into information. • Proper understanding of data presentation. • Familiarity with central tendency, dispersion, normality, probability, correlation, regression, index number and, time series.
III	C5	Business Mathematics +T	<ul style="list-style-type: none"> • Explain how matrices are used as mathematical tools in representing a system of equations. • Apply differential calculus to solve simple business problems. • Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors. • Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and the present value of money. • Do programming for business problems involving constrained optimization.
	C6	Income-Tax Law and Practice +T	<ul style="list-style-type: none"> • Basic understanding of the Income Tax laws. • Individual tax planning including knowledge of residential status, tax rates, deductions, rebates, reliefs, etc. • Computation of income under different heads like salaries, house property, PGBP, Capital gains, and, other sources. • Computing tax liability of an individual.

	C7	Human Resource Management +T	<ul style="list-style-type: none"> • Basic understanding of HR functions, policies, Information systems, etc. • Knowledge about the recruitment process, selection tests, training methods, and performance appraisal techniques. • Ability of employee maintenance, grievance redressal, disputes redressals, etc.
	GE3	Macro Economics +T	<ul style="list-style-type: none"> • Basic concepts of macroeconomics variables like inflation, national income, circular flow, aggregate demand, and, aggregate supply. • Knowledge of modern tools of macroeconomics.
IV	C8	Indirect Tax and GST +T	<ul style="list-style-type: none"> • Basic concepts and terms of Goods and Service Tax (GST) • Compute the amount of CGST, SGST and IGST payable • Insight into practical aspects and procedural aspects for filing tax returns for various assesses.
	C9	Corporate Accounting +T	<ul style="list-style-type: none"> • Sound knowledge of corporate accounting in conformity with the provisions of the Companies Act and Accounting as per Indian Accounting Standards. • Understanding of accounting treatments related to issue, forfeiture, reissue, and buyback of shares. • Valuation of goodwill and share and, preparation of final accounts of companies. • Accounting treatment related to amalgamation, holding-subsiary, etc. • Preparation of cash flow statement. • Skills for computerized accounting.
	GE4	Indian Economy – Performance and Policies + T	<p>This course would provide the students with</p> <ul style="list-style-type: none"> • Insights about the Indian economy after and before independence. • Understanding of the economic problems like underdevelopment, unemployment, poverty, and distribution of national income. • Knowledge of economic reforms and liberalization. • Familiarity with economic policies, and sectoral trends and development.

	SEC2	Entrepreneurship +T	<ul style="list-style-type: none"> • Basic understanding of the nature and scope of entrepreneurship in India. • Ability to develop and evaluate business ideas. • Familiarity with the problems in entrepreneurship. • Knowledge of Startup business, MSME, and related schemes. • Preparation of business plan, project report etc.
V	C11	Cost and Management Accounting +T	<p>After completing the course learners will be able to:</p> <ul style="list-style-type: none"> • Determine various types of cost of production; • Compute unit cost and total cost of production and prepare cost statement; • Compute employee cost, employee productivity and employee turnover; • Determine cost under job costing, batch costing, process costing, contract costing and service costing; • Apply activity-based costing for cost determination. • Prepare various budgets and to measure the performance of the business firm applying budgetary control measures; • Compute standard costs and analyze production cost preparing variance report; • Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
	C12	Principles of Marketing +T	<ul style="list-style-type: none"> • Basic knowledge of concepts, principles, tools, and techniques of marketing. • Understanding of consumer behaviour. • Acquaintance with the four p's of marketing mix i.e., product, price, place & promotion. • Knowledge of retailing and retail management. • Familiarity with the recent trends in marketing like social media marketing, green marketing, service marketing, blog marketing, etc.

	DSE1	International Business +T	<ul style="list-style-type: none"> • Understand the dynamics of international business and the international business environment. • Knowledge of international organizations like WTO, IMF, and World bank and their functioning. • Familiarities with different regional economic cooperation, BOP, and international trade financing.
	DSE2	Financial Markets, Institutions and Financial Services +T	<ul style="list-style-type: none"> • Basic knowledge of financial markets, institutions, and, intermediaries. • Familiarities with financial services in India. • Understanding of Venture capital, leasing, bank guarantee, LOC, factoring, and credit ratings.
VI	C13	Auditing and Corporate Governance +T	<ul style="list-style-type: none"> • Knowledge of auditing principles, procedures, and techniques. • Basic understanding of different types of audits. • Conceptual framework of corporate governance and CSR.
	C14	Financial Management +T	<ul style="list-style-type: none"> • Familiarity with the principles and practices of financial management. • Understanding of time value of money, risk and return, and capital budgeting. • Estimate funds requirement and determine the sources of finance. • Calculate cost of capital, various ratios, and valuation of the firm. • Knowledge of working capital management. • Ability to take investment, financial, and dividend decisions.
	DSE3	Project Work +Viva	<ul style="list-style-type: none"> • Basic understanding of research aptitude. • Familiarity with research methodology, data collections, analysis, and interpretation. • Preparation of research report. • Practical exposure in the respective stream.
	DSE4	Fundamentals of Investment +T	<ul style="list-style-type: none"> • Basic understanding of investment, its importance, and the process of investment. • Knowledge about investment avenues, securities analysis, risk-return measurement, risk diversification. • Skills of Portfolio creation and portfolio management.