

Semester - I				
Course code:	Core Course-I	T/P	C	H/W
22BCO1C1	ADVANCED ACCOUNTANCY – I	T	5	5
Course Objectives	<ul style="list-style-type: none"> ➤ To enable the students to learn basic Accountancy Principles ➤ To make the students skillfully to prepare and present the final accounts of sole trader. ➤ To learn about various types of errors and calculation of depreciation in accounts. ➤ To understand about bank reconciliation statement ➤ To provide knowledge about Average Due Date and Account Current 			
Course Outcomes	<p>On the successful completion of the course, student will be able to:</p> <ul style="list-style-type: none"> ➤ Recalling Accounting Concepts and Conventions and use accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance. ➤ Understanding the steps involved in locating errors and prepare them to understand the preparation of final accounts for sole trader ➤ Outline the concepts of Average due date and Account Current ➤ Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet to enhance the knowledge. 			

Semester - I				
Course code:	Core Course-II	T/P	C	H/W
22BCO1C2	BUSINESS ORGANISATION	T	4	4
Course Objectives	<ul style="list-style-type: none"> ➤ To understand different forms of organization ➤ To understand various factors affecting business organization and its functioning, Merits and demerits of various forms of Business Organisation. ➤ To provide insight about government and business and industrial policy, pricing policy ➤ To understand the organization and management of public enterprise and public utilities and its functioning 			
Course Outcomes	<p>On the successful completion of the course, student will be able to:</p> <ul style="list-style-type: none"> ➤ Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise. ➤ Analyzing the business factors which are involved in establishment of company and its management. ➤ Outline the knowledge about types and size of business concerns. ➤ To create awareness on Social Responsibilities of Business towards society and Government. 			

Semester - II				
Course code:	Core Course-III	T/P	C	H/W
22BCO2C1	ADVANCED ACCOUNTANCY – II	T	5	5
Course Objectives	<ul style="list-style-type: none"> ➤ To acquire conceptual knowledge of Bills of Exchange and Promissory notes. ➤ To impart skills for recording various kinds of Fire Insurance Claims in the books of accounts ➤ To understand and preparation of Consignment and Joint venture accounts. ➤ Provide basic conceptual knowledge on Conversion of single entry into double entry system of accounting 			
Course Outcomes	<p>On the successful completion of the course, student will be able to</p> <ul style="list-style-type: none"> ➤ To prepare consignment and joint ventures account in accordance with generally accepted accounting principles ➤ To understand about the preparation of Fire Insurance Claims. ➤ To estimate the Bill of Exchange and its accounting treatment. ➤ To ascertain the procedures of single entry and double entry system 			

Semester - II						
Course code: 22BCO2C2	Core Course-IV			T/P	C	H/W
	PRINCIPLES OF MANAGEMENT			T	4	4
Course Objectives	<p>The main objectives of this course are to:</p> <ul style="list-style-type: none"> ➤ To provide understanding about basic terminologies of management. ➤ To explore the fundamental principles, process and steps in management including planning To develop knowledge about organizing function in business. ➤ To explore the concept of motivation in organizational context. ➤ To generate ideas about effective communication and Control Techniques in the business 					
Course Outcomes	<p>On the successful completion of the course, student will be able to:</p> <ul style="list-style-type: none"> ➤ Explaining the concepts based on management and its features ➤ Summarizing the principles and importance of planning ➤ Interpreting various concepts based on organization and its element ➤ Examining the determinants of behaviour and motivation theories ➤ Understanding the need and techniques of communication in management 					

Semester - III						
Course code: 22BCO3C1	Core Course-V			T/P	C	H/W
	ADVANCED ACCOUNTANCY – III			T	5	6
Course Objectives	<ul style="list-style-type: none"> ➤ To understand the nature and system of accounting followed in Partnership firm. ➤ To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business. ➤ To know the procedures to be followed at the time of dissolution of partnership business and Sale to a company and calculation of purchase consideration. 					
Course Outcomes	<ul style="list-style-type: none"> ➤ To know the preliminaries before admitting a person as a partner. ➤ To understand the various kinds of goodwill treatment followed in partnership accounts ➤ To understand the dissolution of partnership and partnership firms. ➤ To understand the insolvency of a partner or all partners and the Garner Vs Murray rule. ➤ To prepare the accounts for peace meal distribution of firms. 					

Semester - III						
Course code: 22BCO3C2	Core Course-VI			T/P	C	H/W
	MARKETING			T	5	5
Course Objectives	<ul style="list-style-type: none"> ➤ To understand the basic marketing concepts. ➤ To create skills to develop marketing strategies based on product, price, place and promotion objectives 					
Course Outcomes	<ul style="list-style-type: none"> ➤ To understand the nature, importance and classification of markets. ➤ To understand the functions of marketing and marketing mix. ➤ To evaluate the life cycle of products. ➤ To understand about the product line and product life cycle through modification. ➤ To know the various channels of distribution. 6. To know the concept of promotion policy 					

Semester - III						
Course code: 22BCO3C3	Core Course-VII			T/P	C	H/W
	BUSINESS STATISTICS			T	4	5
Course Objectives	<ul style="list-style-type: none"> ➤ To provide the basic knowledge of statistical techniques as are applicable to business. ➤ To enable the students to apply statistical techniques for quantification of data in business. 					
Course Outcomes	<ul style="list-style-type: none"> ➤ To understand the basic concepts of statistics and statistical tool. ➤ To know the measures of central tendency and to apply to measure averages. ➤ To apply the tools on measures of dispersion that are useful for estimating variations. ➤ To apply the various methods for calculating correlation coefficient. ➤ To apply regression analysis for estimating values for future period. ➤ To understand the concepts about seasonal variations and time series. 					

Semester - IV						
Course code: 22BCO4C1	Core Course-VIII			T/P	C	H/W
	ADVANCED ACCOUNTANCY- IV			T	3	6
Course Objectives	<ul style="list-style-type: none"> ➤ To gain knowledge about the systems of Contract accounting ➤ To understand the Royalties accounts and its accounting treatment ➤ To have practical knowledge in the preparation departmental accounting ➤ To draft the Hire purchase and Installment purchase systems ➤ To acquire practical knowledge in Insolvency accounts 					
Course Outcomes	<p>After studied, the student will be able to</p> <ul style="list-style-type: none"> ➤ Understand the basic fundamentals of Contract accounting ➤ Understand the basic fundamentals of Departmental accounting ➤ Understand the Hire purchase and Installment System of accounting ➤ Prepare the Insolvency accounts ➤ Understand the basics of Royalties Accounting 					

Semester - IV						
Course code: 22BCO4C2	Core Course-IX			T/P	C	H/ W
	MODERN BANKING			T	3	6
Course Objectives	<ul style="list-style-type: none"> ➤ To create an idea of modern banking ➤ To familiarise the students with the banking activities 					
Course Outcomes	<ul style="list-style-type: none"> ➤ To understand the basic concept used in banking. ➤ To know the various kinds of banking and their functions. ➤ To know the banking product or services. ➤ To know the development of technology in banking company. ➤ To know the Reserve Bank of India and their importance in banking industry. ➤ To understand banker and customer relationship and their rights, crossing and endorsements 					

Semester - IV						
Course code: 22BCO4C3	Core Course-X			T/P	C	H/ W
	BUSINESS MATHEMATICS			T	5	5
Course Objectives	<ul style="list-style-type: none"> ➤ To develop skills in sets and operation on sets. ➤ To measure the Simple and compound interests as well as annuities in business. ➤ Students get familiarize on Discount on Bills-Present value, Bankers Discount- Profit and Loss. ➤ To find applications theory of probability and its theoretical distribution in binomial Poisson and normal distribution. 					
Course Outcomes	<p>After studying, the student will be able</p> <ul style="list-style-type: none"> ➤ To Acquired skills in sets and operation on sets. ➤ To measure the Simple and compound interests as well as annuities in business. ➤ To solve problems Discount on Bills, Present value, Bankers Discount- Profit and Loss. ➤ To Get familiarized on theory of probability 					

Semester - V						
Course code: 22BCO5C1	Core Course- XI			T/P	C	H/ W
	CORPORATE ACCOUNTING			T	4	6
Course Objectives	<ul style="list-style-type: none"> ➤ To know the accounting procedure for company ➤ To know the mobilisation of funds through issue of shares and debenture ➤ To know the various aspects of amalgamation and internal reconstruction ➤ To know the accounting system of valuation of goodwill and shares of companies during liquidation of companies ➤ To know the final account of companies 					
Course Outcomes	<p>On successful completion of the subject the student can acquire the knowledge about</p> <ul style="list-style-type: none"> ➤ Accounting treatment of shares in the company ➤ Concept of issue and redemption of debenture ➤ Accounting procedure for company merger and purchase ➤ Consolidation of balance sheet and valuation of goodwill and shares ➤ Profit and loss & position of assets and liabilities of companies 					

Semester - V				
Course code: 22BCO5C2	Core Course- XII COSTING	T/P T	C 5	H/ W 6
Course Objectives	<ul style="list-style-type: none"> ➤ To know the uses, methods and importance of cost accounting ➤ To know the material purchase procedure in store ➤ To know the payment schemes of labour ➤ To know the collection and allocation of overheads ➤ To know the types of costing and its accounting preparation 			
Course Outcomes	On successful completion of the subject, the students acquired knowledge about; <ul style="list-style-type: none"> ➤ Cost concept ➤ Materials cost and issue of material from the store ➤ Calculation of labour cost and labour turnover. ➤ Overheads procedure ➤ Job and Process Costing methods in business 			

Semester - V				
Course code: 22BCO5C3	Core Course-XIII COMMERCIAL LAW	T/P T	C 5	H/ W 5
Course Objectives	<ul style="list-style-type: none"> ➤ To gain expert knowledge in the principles and practice of law relating to contract act. ➤ To have the basic knowledge of law governing contract of indemnity and guarantee. ➤ To know law relating to bailment and pledge. ➤ To gain Knowledge about different aspects of sales of goods act. ➤ To create awareness about law of agency act 			
Course Outcomes	After completion of the subject, the students should have understood, <ul style="list-style-type: none"> ➤ The basics of contract act. ➤ The Principle and Practices of law relating to contract of indemnity and guarantee ➤ The law relating to bailment and pledge ➤ The different aspects connected with Sale of Goods Act ➤ The law relating to agency act. 			

Semester - V				
Course code: 22BCO5C4	Core Course-XIV INCOME TAX	T/P P	C 5	H/ W 5
Course Objectives	<ul style="list-style-type: none"> ➤ To understand the concept of Income tax ➤ To describe how to arrive taxable income from salary ➤ To find out the taxable income from house property ➤ To calculate the taxable income from Business and Profession. ➤ To ascertain the capital gains and income from other sources ➤ To Compute Tax for Individual and Hindu Undivided Family. 			
Course Outcomes	On successful completion of the subject, the students acquired knowledge about: <ul style="list-style-type: none"> ➤ Income tax Act-1961 ➤ Taxable income from salary ➤ Taxable income from house property ➤ Taxable income from Business and Profession. ➤ Taxable capital gains and income from other sources ➤ Computation of Tax for Individual and Hindu Undivided Family. 			

Semester - V				
Course code: 22BCO5C5	Core Course-XV AUDITING	T/P T	C 5	H/ W 5
Course Objectives	<ul style="list-style-type: none"> ➤ To understand the principles and practice of auditing. 2 To know the procedure of vouching 3 To know the assessment of assets and liabilities 4 To aware about the Qualifications and appointment of auditors 5 To understand the knowledge about Liabilities of an auditor: Liabilities for negligence 			

Course Outcomes	The students gain the knowledge about <ul style="list-style-type: none"> ➤ Principles of auditing ➤ Vouching of ledgers ➤ Assessment of assets and liabilities ➤ Company audit ➤ Liabilities of an auditor
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Semester - V I				
Course code: 22BCO6E1	DSE-I SPECIAL ACCOUNTS	T/P T	C 6	H/ W 6
Course Objectives	<ul style="list-style-type: none"> ➤ To impart knowledge on bank and insurance companies accounting methods ➤ To enable the students to understand the procedures of double accounting. ➤ To enable them to develop skills in the preparation of holding companies accounting statements and their analysis. ➤ The students will gain the knowledge about accounting voyage accounts. 			
Course Outcomes	The students gain the knowledge about <ul style="list-style-type: none"> ➤ To identify the processes of Holding companies. ➤ To recognize the Banking company accounts. ➤ To understand the basic principles of Insurance Company accounts ➤ To know the accounts of voyage and farm accounts ➤ To equip with different double accounting standards knowledge 			

Semester - VI				
Course code: 22BCO6E2	DSE-II MANAGEMENT ACCOUNTING	T/P T	C 6	H/ W 6
Course Objectives	<ul style="list-style-type: none"> ➤ The main objectives of this course are to: 1. To understand the various components of management accounting and related terms 2. To understand analysis using ratio, fund flow and cash flow management and marginal costing 3. To familiarize with budget preparation and budgetary control tools and to know about standard costing and variance analysis 			
Course Outcomes	On the successful completion of the course, student will be able to: <ul style="list-style-type: none"> ➤ Outline the various concepts relating to management accounting ➤ Analyze financial statements using ratio analysis ➤ Evaluate the fund flow and cash flow management ➤ Comparing various alternatives using marginal costing and standard costing ➤ Analyze budget and budgetary control for organizations 			

Semester - V I				
Course code: 22BCO6E3	DSE-III INDUSTRIAL LAW	T/P T	C 6	H/ W 6
Course Objectives	<ul style="list-style-type: none"> ➤ To acquaint knowledge on industrial relations framework in our country ➤ To study various rights and benefits available to the workmen under the legislations. 			
Course Outcomes	On the successful completion of the course, student will be able to: <ul style="list-style-type: none"> ➤ To know the provisions of Factories Act ➤ To know about the welfare, safety and health of workers. ➤ To understand the disputes of strike, lock out, retrenchment, lay off and compensation ➤ To understand the Trade Union Act ➤ To know the rights and duties of Employee State Insurance 			

Semester - V I				
Course code:	DSE-IV	T/P	C	H/ W
22BCO6E4	GOODS AND SERVICE TAX (GST)	T	6	6
Course Objectives	<ul style="list-style-type: none"> ➤ To acquaint knowledge on indirect tax levies and contribution to Government Revenues ➤ To study Taxes subsumed under CGST Act 2017- GST Council ➤ To understand Input Tax- Input Service Distributor ➤ To know Inward and Outward supplies under CGST and finally Integrated GST Act 2017 and its Special features 			
Course Outcomes	<p>On the successful completion of the course, student will be able to:</p> <ul style="list-style-type: none"> ➤ To know the provisions of Indirect Tax Levies-Distinction between direct and indirect taxes ➤ To know Salient features of Dual GST – Taxes subsumed under CGST Act 2017- GST Council. ➤ To understand the Levy and collection of CGST/SGST and Input Tax ➤ To understand Inward and Outward supplies under CGST- Filing of Returns- Payment processes ➤ To know Integrated GST Act 2017: Special features- Admin- Levy and collection of IGST 			