



			Poetry 3	<p><b>CO Leisure</b>  Co 1: Pick out the images of nature in the poem. Examine the significance of each.  CO 2: Discuss in detail the central idea of the poem.  CO 3: Analyse the figures of speech used in the poem.</p>
		Unit 3	<p>Communication Skills 1</p> <p>Communication Skills 2</p>	<p><b>CO Business Letters</b>  CO 1: Differentiate between formal and informal letters.  CO 2: Discuss the structure of a business letter.  CO 3: Analyse the characteristics of a business letter.  CO 4: Draft letters of inquiry and quotations.</p> <p><b>CO Notice, Agenda, Minutes</b>  CO 1: Draft notices for forthcoming meetings.  CO 2: Prepare systematic agenda for meetings.  CO 3: Write the minutes of meetings held.</p>
Macro Economics 3		Unit 1 (25%)	<b>Money</b>	<p><b>CO - Money</b>  CO 1 - Explain the meaning and definition of money  CO 2 - Examine significance of money and difference between Money and Near Money  CO 3 - Explain Demand for Money and views of Prof. Milton Friedman and Keynes about Demand for Money  CO 4 - Discuss the Factors affecting Demand for and Supply of Money.</p>
		Unit 2 (25%)	<b>Quantity Theory of Money</b>	<p><b>CO - Quantity Theory of Money</b>  CO 1 - Explain Fisher's Cash Transaction Approach  CO 2 - Discuss Pigou's Cash Balance Approach  CO 3 - Examining Keynesian Approach  CO 4 - Evaluating Milton Friedman's Approach</p>
		Unit 3 (25%)	<b>Inflation</b>	<p><b>CO - Inflation</b>  CO 1 - Examining the meaning, Causes and Types of Inflation  CO 2 - Discussing the concept of Stagflation  CO 3 - Explain the concept of Inflationary Gap  CO 4 - Discussing the Effects of Inflation and Anti Inflationary measures by the Government</p>

				CO 5 - Discuss Phillips Curve analysis CO 6 - Explain Causes, Effects and Remedies of Deflation
		Unit 4 (25%)	<b>Credit Control</b>	<b>CO - Credit Control</b> CO 1 - Explaining the Functions of Central Bank of India CO 2 - Examining the credit control instruments CO 3 - Discuss the Role, Objectives and Functions of IMF CO 4 - Discuss the Role, Objectives and Functions of the World Bank
Advance Accounting and auditing paper 1		Unit 1	Introduction	<b>CO The Course exposes the students to the basic concepts and tools used in cost accounting</b> CO 1 : Explain the relevance of cost accpuntancy. CO 2 : Identify and Explain different cost concepts. CO 3 : Explain meaning, nature and scope of cost accounting CO 4 : Classify cost into various categories and identify relevant use of the classification, CO 5 : List and explain various methods of costing, identify its use in different industries CO 6 : Identify and explain various techniques of costing CO 7 : Describe how to install costing system in an organization CO 8 : Explain concept of cost audit CO 9 : Explain concept of Activity based Costing and identify its need CO 10 : Solve various Objective types Questions of this Unit.
		Unit 2	Accounting for material	CO1 : Explain concept of material control  CO 2 :List various techniques of material control CO 3 : Explain various techniques of material control • EOQ, • Material control levels, • Perpetual inventory system , • Material turnover ratio, • Input Output Ratio, • ABC system of stock control, • VED analysis, • FSDN analysis  CO 4 : Solve examples of using the above techniques of material control

		<p>CO 5 : Find the landed cost of material / purchase</p> <p>CO 6 : Identify and list various methods of pricing material issues</p> <p>CO 7 : Explain various methods of pricing material issues</p> <p>CO 8 : Identify various types of material losses</p> <p>CO 9 : explain the terms – waste, scrap, spoilage and defective - of material losses</p> <p>CO 10 : Explain accounting treatment of material losses namely : waste, scrap, spoilage and defective,</p> <p>CO 11 : solve sums applying various accounting treatment of material losses.</p>
Unit 3	Accounting for Labour	<p>CO 1 : Explain meaning and purpose of labour cost control</p> <p>CO 2 : Explain meaning of labour turnover.</p> <p>CO 3 : Explain the reasons for labour turnover</p> <p>CO 4 : Explain the meaning of labour turnover rate</p> <p>CO 5 : Identify and list the various methods of calculating labour turnover rate.</p> <p>CO 6 : List the methods of Wage payment</p> <p>CO 7 : Explain the meaning of time wage method and piece wage methods</p> <p>CO 8 : List the various incentive plans</p> <p>CO 9 : Briefly outline the various incentive plans</p> <p>CO 10 : Solve the sums as per incentive plans</p> <p>CO 11 : Explain meaning and various methods of group bonus.</p>
Unit 4	Accounting for Overhead	<p>CO 1 : Explain Meaning of overhead</p> <p>CO 2 : Identify and list the need for overhead accounting</p> <p>CO 3 : Explain Meaning of overhead accounting cycle</p> <p>CO 4 : List the steps in overhead accounting cycle</p> <p>CO 5: Identify and list the different methods of classification of overhead</p> <p>CO 6 : Define the various terms of overhead classified</p> <p>CO 7 : Classify overhead into different categories</p> <p>CO 8 : Explain meaning of allocation</p> <p>CO 9 : Explain meaning of primary and secondary apportionment of overhead</p> <p>CO 10 : List and explain the various methods of secondary apportionment of overhead</p> <p>CO 11 :Distinguish between allocation and apportionment of overhead</p> <p>CO 12 : Solve sums of allocation and primary and secondary apportionment of overhead</p> <p>CO 13 : Explain meaning and need of absorption of overhead</p> <p>CO 14 : List and explain various methods of absorption of overhead</p>

				<p>CO 15 : Explain the suitability of overhead methods</p> <p>CO 16 : Calculate absorption of overheads rates by different methods</p> <p>CO 17 : Explain meaning of over-absorption and under-absorption and its accounting treatment</p> <p>CO 18 : Explain accounting treatment over-absorption and under-absorption</p> <p>CO 19 : Solve sums related to finding out over-absorption and under-absorption of overhead and make its accounting treatment</p>
		Unit 5	Unit Costing	<p>CO 1 : Explain the term “unit costing , single or output costing</p> <p>CO 2 : Explain meaning and purpose of unit costing</p> <p>CO 3 : Explain the format of cost statement</p> <p>CO 4 :Prepare examples using unit costing</p> <p>CO 5 : Identify and explain need for preparing estimated cost statement</p> <p>CO 6 : Identify and explain various items required for preparing estimated cost sheet</p> <p>CO 7 : Explain meaning of tender cost / quotation price/ estimated total cost and cost per unit, required selling price</p> <p>CO 8 : Explain manner of preparing estimated cost sheet</p> <p>CO 9 : Solve sums of estimated cost statement</p>
		Unit 6	Reconciliation of Financial Accounts and Cost Accounts	<p>CO 1 : Explain meaning of Reconciliation of cost and financial profits</p> <p>CO 2 : List and explain the reasons for difference in profit in two sets of accounts</p> <p>CO 3 : Explain the objectives of preparing Reconciliation of cost and financial profit</p> <p>CO 4 : Give the format of Reconciliation statement of profits</p> <p>CO 5 : Identify which items are required to prepare reconciliation statement</p> <p>CO 6 : Explain the procedure to prepare reconciliation statement</p>
Business Administration		Unit 1 (20%)	Human resource management	<p><b>CO To impart the student the elementary knowledge of terminology , concept , procedure and principles and of business administration.</b></p> <p>CO 1 Explain human resource</p> <p>CO 2 Explain human resource management and personnel management</p> <p>CO 3 Explain talent management</p>
		Unit 2 (15%)	Human resources planning	<p>CO 1 Explain importance , process and factors affecting of human resources planning</p>

		Unit 3 (20%)	Career planning , career development and personality development	CO 1 Explain concept of career , career planning and succession planning  CO 2 Explain career stages and elements of career development programmes CO 3 Explain steps in career development system CO 3 Explain advantages and limitation of career planning & development CO 4 Explain personality development and its importance , methods and factor affecting CO 5 Explain methods of executive development
		Unit 4 (15%)	Trade union	CO 1 Explain functions , rights and responsibilities of registered trade union
		Unit 5 (20%)	Industrial unrest	CO 1 Explain different forms of industrial disputes , causes, effects , remedial measures
		Unit 6 (15%)	Case study	Explain a case in detail and develop a thinking process for giving a lucid solution to the cited case.
Advance Accounting and Auditing: Paper 2	Core	Unit 1 (10%)		<b>Course outcome: This course enables the students to develop awareness about corporate accounting in conformity with the provision of companies act</b>  <b>CO Concepts under Companies Act, 2013</b>  CO1 :Financial ear2(41),Issued Capital 2(50),Paid up share capital, 2 (64),Public Company,2 (71) ,One person company, 2 (62), Private Company Section 2(68)  <b>CO Liquidation of Company Accounting relating to liquidation of company. Liquidator’s statement of receipt and payment</b>
CE-321 B(2)				Unit 2 (25%)

Unit 3 (15%)		<p><b>CO Accounting For Stock Brokers(Only Theory)</b></p> <p>CO1: Explain the meaning of SEBI.                  CO2: State functions of SEBI                  CO3: Explain meaning of stock broker and sub-broker.                  CO4: Discuss the role of a stock broker                  CO5: State the procedure of registration of a broker and sub- broker                  CO6: How to maintain books of accounts, records and documents by a broker ?</p> <p><b>CO Accounting for Amalgamation of Companies as per Indian Accounting Standard - 14.</b></p>
Unit 4 (25%)		<p>CO1: Explain the meaning of amalgamation                  CO2: Differentiate between amalgamation and absorption                  CO3: state the advantages of amalgamation                  CO4: Mention the types of Amalgamation                  CO5: Explain the amalgamation in the nature of merger                  CO6: Explain the amalgamation in the nature of purchase                  CO7: Differentiate between nature of merger and nature of purchase                  CO8: Calculate purchase consideration                  CO9: Explain the various methods of calculation of purchase consideration                  CO10: Discuss the accounting treatment</p>
Unit 5 (25%)		<p><b>CO Accounting for Absorption</b></p> <p>CO1: Explain the meaning of absorption                  CO2: State the purpose of absorption                  CO3: Differentiate between amalgamation and absorption                  CO4: Explain different methods of calculation of purchase consideration                  CO5: Explain the accounting treatment</p>
Unit 1(30%)		<p><b>CO Matrices and Determinants</b></p> <p>CO 1 Explain the difference between matrix and determinants.                  CO 2 Define different types of matrices and give examples for each                  CO 3 Solve systems of linear equations by use of the matrix.                  CO 4 Define inverse of matrix                  CO 5 Define determinants</p>

		Unit 2(30%)	CO 6 Solve examples <b>CO Mathematical Expectations</b> CO 1 Explain the concept of mathematical expectation . CO 2 Solve examples related to discrete random variables CO 3 Define, illustrate, and apply the concepts of discrete and continuous random variables, CO 4 Define, illustrate, and apply the concept of expectation to the mean, variance, and covariance of random variables.
		Unit 3(40%)	<b>CO Demographic Methods</b> CO 1 Define Demography. CO 2 Explain with examples mortality rate ,reproduction rate,gross reproductive rate, net reproductive rate, crude birth rate CO 3 Explain with examples crude death rate ,Specific Death rate. CO 4 write short note on life tables and give examples.
Banking Law and Practice - 1		Unit 1 (20%)	<b>CO The Objective of the paper is to give a broad idea of law and practice of banking with special reference to India.</b> <b>CO Banker and Customer</b> CO 1 Describe the general characteristics of a Banker-Customer relationship.
		Unit 2 (15%)	<b>CO Banker and Customer - Special Relationship</b> CO 1 Discuss the special Relationship between a banker and customer. CO 2 Explain the concept of lien. CO 3 Explain the concept of Garnishee Order. CO 4 Discuss Clayton's Case. CO 5 Discuss the procedure of closing account of an undesirable customer. CO 6 Explain the conditions and situations under which the relationship between banker and customer gets terminated.
		Unit 3 (20%)	<b>CO Negotiable Instruments</b> CO 1 Explain the meaning and Features of Negotiable Instruments. CO 2 Discuss the types of Negotiable Instruments. CO 3 Define Cheque and Explain its essential features. CO 4 Compare Cheque with bill of exchange and Promissory note.
		Unit 4 (20%)	<b>CO Electronic Banking And IT (Information Technology)</b> CO 1 Explain the concept of Electronic Fund Transfer. CO 2 Explain the concept of Electronic Clearing System



				CO 3 Explain RTGS and NEFT. CO 4 Explain the concept of Core Banking.
		Unit 5 (15%)		<b>CO Payment banks, Ethics in banks and Banking Ombudsman.</b> CO 1 What are payment banks? Explain its need in the country. CO 2 Discuss the objectives and scope of Payments banks. CO 3 Describe the basis of ethics in banking sector. CO 4 Explain Corporate Social Responsibility in Banks. CO 5 Explain the Concept of Corporate Governance in Banks. CO 6 What is the objective of Banking Ombudsman Scheme ? CO 7 Discuss the Powers and duties of banking ombudsman.
		Unit 6(10%)		Explain a case in detail and develop a thinking process for giving a lucid solution to the cited case.
Tax Procedure and Practice Paper 1 Income Tax		Unit 1	Residential Status and Incidence of tax (Section 6)	CO1: Determine residential status of an assessee  CO2: Discuss incidence of tax according to the residential status of that person for Income Tax Purpose.
		Unit 2	Head of income : Salary	CO1: Calculate basic salary.  CO2 Calculate taxable allowances and perquisites CO3 Explain deductions from gross salary CO4: Calculate taxable salary income from this unit.
		Unit 3	Head of income : House property	CO1: Compute Gross Annual Value  CO2: Calculate Net Annual Value CO3: Explain deductions from HP Income CO4: calculate taxable house property income from this unit.
		Unit 4	Head of income : Capital Gain	CO1: Explain concept of Capital Asset and concept of Long term and Short Term Capital Asset CO2: Compute Short Term Capital Gain CO3: Compute Long Term Capital Gain CO4: Calculate taxable capital gain income from this unit.
		Unit 5	Chapter VIA Deductions	CO1: Explain various deductions from total income

				CO2: Tax planning of tax payer.
Tax Procedure and Practice Paper 2 GST		Unit 1 (25%)	Definitions	CO1: Explain various definitions under GST regime.
		Unit 2 (25%)	Levy of & Exemption from GST	CO1: Explain levy of GST CO2: Discuss various exemptions from GST.
		Unit 3 (30%)	Supply	CO1: Explain the term supply CO2: Discuss various provisions under supply.
		Unit 4 (10%)	Place of Supply of goods and Place of Supply of Services	CO1: Determine place of supply of goods in charging GST. CO2: Determine place of supply of services in charging GST.
		Unit 5 (10%)	Time of Supply of goods and Time of Supply of Services	CO1: Determine time of supply of goods in charging GST. CO2: Determine time of supply of services in charging GST.
Accounting and Taxation		Unit 1 (20%)	Departmental Accounts	CO Departmental Accounts CO 1 Explain the concepts of Departmental Accounting CO 2 Explain the basis of allocation of common expenditure. CO3 Explain the methodology for inter corporate transfer CO 4 Explain the methodology for preparing Departmental Accounting
		Unit 2 (20%)	Investment Accounts	Investment Accounts (AS-13) CO 1 Explain the concept of investments accounts CO 2 Explain types of alternative investment CO 3 Describe the method of accounting for investments CO 4 Explain the methodology for preparing Departmental Accounting as per as-13
		Unit 3 (40%)	Direct Tax Structure	Tax Structure of India (Direct Taxes) CO 1 Explain the basic concept of direct tax structure; CO 2 Explain the concepts of Income(from all the sources), Assessment year, Previous year and person CO 3 Describe in detail Tax planning, tax evasion and tax avoidance

				<p>CO 4 Incidence of Tax (including determination of residential status)</p> <p>CO 5 Explain various Heads of Income chargeable to Tax under Indian Income Tax Act (Basic concept of all the heads) 3)</p> <p>CO 6 Explain the Computation of Income under the head “Capital Gains”</p>
		Unit 4 (20%)	Indirect Tax Structure	<p>CO Tax Structure of India (Indirect Taxes) Goods and Service Tax □</p> <p>CO 1 Introduction and concept Dual GST, advantages of GST □ Present Indirect tax structure V/s GST (Shorts Comings and Challenges)</p> <p>CO 2 Definitions ( Selected ) Goods, Services, CGST, IGST,</p> <p>CO 3 Explain the concepts of Income(from all the sources), Assessment year, Previous year and person</p> <p>CO 4 Composition levy and levy andCollection</p>