



# THE MADURA COLLEGE

An Autonomous Institution affiliated to Madurai Kamaraj University

Re-accredited (3<sup>rd</sup> cycle) with 'A' grade by NAAC

Vidya Nagar, T.P.K. Road, Madurai – 625 011

## DEPARTMENT OF COMMERCE

### Course Outcomes mapped with POs

PROGRAMME : B.Com (Professional Accounting)

Course Code	Course Title	CLO	Mapping of CO with PO					
			PO1	PO2	PO3	PO4	PO5	PO6
20U1TKL1	பொதுத் தமிழ் -1	கவிதைகள் உருவாக்கிய அக, புற மாற்றங்களை அறிதல்.	1	1	3	-	2	1
		பக்திஇலக்கியங்கள் வழி தனிமனித நடத்தைகளில் ஏற்பட்ட இறைமாற்றங்களைப் புரிதல்.	-	1	2	-	3	-
		நட்பின் திறம், செய்ந்நன்றியறிதல், கல்வியின் அவசியம் போன்றவற்றை அற இலக்கியங்கள் வழியில் உணர்தல்.	1	1	3	-	2	1
		மரபுசார்ந்த வணிகத்தை நினைவுபடுத்தல், பாரம்பரிய சந்தைமுறைகளைத் தெளிதல்.	1	2	3	1	3	3
		இலக்கணநெறிமுறைகளை இலக்கியத்துடன் இணைத்துப் பகுத்தறிதல்.	-	1	3	1	1	1
20U1HKLA1	Hindi 1	Use of Vowel, consonants, gender.	1	1	3	-	2	1
		Use of sentences and choosing the right answer	-	1	2	-	3	-
		Able to translate and correct the sentences	1	1	3	-	2	1
		Able to write synonyms of the given words	1	2	3	1	3	3
		Able to identify directions and seasons	-	1	3	1	1	1
20U1SKLA1	Sanskrit I	Gain basic knowledge about Devanagari Script and understand Male/ Female/ Neuter Gender Words	1	1	3	-	2	1
		Identify Person/Number/Tense	-	1	2	-	3	-
		Know to substitute word without affecting Number/Tense/Grammar and to enhance students attitude towards good behaviour through Subhashitani (Good says)	1	1	3	-	2	1
		Understand the Sanskrit Literature like Vedas, Vedangas and Epic Literature	1	2	3	1	3	3
		Translate from Sanskrit to English in Present / Future Tense	-	1	3	1	1	1
20U1NEK1	English-I	Use proper Parts of Speech while framing simple sentences	-	1	3	-	2	2

		Express practical skills of various types of writing dialogues and comprehend content in English	-	1	3	-	2	2
		Use proper tense forms in sentences and Classify kinds of sentences; convert from one type to another.	-	1	2	-	2	2
		Fill different challans , issue cheques, fill railway form in real life contexts and prepare advertisements on their own.	-	1	2	-	2	2
		Appreciate a literary work for its genre and evaluating ideas. To use language skills necessary for social,academic and professional purposes	-	1	3	-	2	2
<b>20U1VEN1</b>	<b>Value Education and Professional Ethics</b>	Describe the various value system and its familiarity	3	-	2	2	3	3
		List forty virtues and eighty values	3	-	2	2	3	3
		Outline the foundations on value oriented moral values	3	-	2	2	3	3
		Focus on relevance of various religion values and its similarities	2	-	2	2	3	3
		Build a value system and ethics in Education, Business and Teaching	3	2	2	2	3	3
<b>20U1KA1</b>	<b>Business Economics</b>	Describe the concepts of managerial economics and apply appropriate principles in business decision	3	1	3	2	2	3
		Group various utilities and Apply Diminishing Marginal Utility at various situations	3	3	2	1	2	3
		Make use of Law of Demand, Elasticity of Demand and Forecasting of Demand in various market conditions	3	2	3	2	2	3
		Examine various factors of production and Law of Returns to production	2	1	3	3	3	2
		Identify appropriate policies, methods and strategies	3	2	3	2	2	3
<b>20U1KMC1</b>	<b>Financial Accounting - I</b>	Describe the foundations in accounting concepts and conventions, relate with various accounting system and list out various (selective) Accounting Standards and Ind AS	3	3	3	2	2	3
		Illustrate accounting skills through Subsidiary Books with Trial Balance, identifying various kinds of errors and their rectification and prepare to Bank Reconciliation Statement	3	1	3	2	2	3
		Prepare final accounts of sole trader concern of manufacturing & trading Businesses.	2	3	3	3	2	3
		Compute depreciation under various methods, analyses and change in method of depreciation with retrospective and prospective effect and distinguish the various methods of depreciation under Companies Act and Income Tax Act	2	2	2	2	2	2

		Calculate the Average Due Date, prepare Account Current with various methods and determine insurance claims under stock and loss of profit policy	3	3	1	2	2	3
20U1KMC2	Business Communication	Describe the basic concepts of communication, essentials of effective communication and relate various forms of communication	3	1	3	2	2	3
		Illustrate written business communication skills and classify writing skills in various forms of business letters.	3	2	3	2	2	3
		Communicate orally in the form of Speeches, Group communication, Presentations, Listening and Dialogue skills.	3	2	3	3	3	3
		Write resume for application for different positions independently	2	1	3	1	2	2
		Acquaint knowledge on report writing and write business reports	3	2	3	2	2	3
20U1KSBE1	Accounting Software	Create company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities of accounting through TALLY	3	2	3	2	2	3
		Prepare day books reports and master in stock entry and the inventory reports	3	3	3	2	2	3
		Handle the Posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment	3	2	3	3	3	3
		Illustrate and activate GST in preparation of accounting	3	2	3	3	3	3
		Demonstrate various interest rate calculations, reports and budgets	3	2	2	2	2	3
20U2TKLA2	பொதுத் தமிழ்-2	அகமும் புறமும் மனிதனின் செயல்பாடுகளைத் தீர்மானிப்பதைப் புரிந்து கொள்தல்.	1	1	3	-	2	1
		பண்டைய, வாழ்வியல் களங்களைக்கூறி அறிவுத்திறனை மேம்படுத்துதல்.	-	1	2	-	3	-
		வரலாற்றறிவு, வட்டார அறிவு, மேம்படுத்தல். பண்டைய பொருளியல் பரிமாணங்களைக் கிளர்த்தல்.	1	1	3	-	2	1
		பாட்டும் தொகையும் உணர்த்தும் வாழ்வியல் நெறிகளைத் தொகுத்தல். காப்பியங்களின் படைப்பூக்கத்தைத் தெளிதல்.	1	2	3	1	3	3
		இலக்கணப் பயன்பாடு, மொழியின் தனித்துவம் ஆய்தல், தொகுத்தல். பிழை நீக்கல்.	-	1	3	1	1	1
20U2HKLA2	Hindi 2	Use of singular, plural and numbers	1	1	3	-	2	1
		Use of sentences and choosing the right answer	-	1	2	-	3	-
		Able to translate and correct the sentences	1	1	3	-	2	1
		Able to write answers questions from prose	1	2	3	1	3	3
		Able to identify directions	-	1	3	1	1	1
20U2SKLA2	Sanskrit II	Gain basic knowledge anout Devanagari Script and understand Male/ Female/ Neuter Gender Words	1	1	3	-	2	1

		Identify Person/Number/Tense	-	1	2	-	3	-
		Know to substitute word without affecting Number/Tense/Grammar and to enhance students attitude towards good behaviour through Subhashitani (Good says)	1	1	3	-	2	1
		Understand the Sanskrit Literature like Vedas, Vedangas and Epic Literature	1	2	3	1	3	3
		Translate from Sanskrit to English in Present / Future Tense and know Tamil Chemmozhi Literature briefly	-	1	3	1	1	1
20U2EVS1	Environmental Science & Gender studies	Able to list out various ecosystems and their interactions	2	-	-	2	1	3
		To appreciate the nuances behind food webs and food chains	2	-	2	2	1	3
		Able to differentiate the importance of Hotspots and mega diversity centres.	2	3	-	2	1	3
		Able to identify different types of pollutions and provide solutions	2	-	-	2	3	3
		To analyze and identify the behavioral problems among student community with reference to gender.	2	3	-	2	3	3
20U2KMC3	Financial Accounting - II	Student gets equipped with the knowledge on subject matter of international economics and gains from international trade.	3	3	3	2	2	3
		Examine the case for and against free trade and protection	3	3	2	2	2	3
		Evaluate the causes for disequilibrium and measures to control it	3	3	2	3	2	3
		Analyze the letter to credit, bill of exchange and bills of lading	3	3	2	2	2	2
		Outline the objectives and functions of international economic institutions	3	3	2	2	2	3
20U2KMC4	Business Statistics	Explain the concept of statistics and its applicability of types of averages and relate with measures of dispersion.	3	1	3	2	2	3
		Compute correlation under various methods	3	2	3	2	2	3
		Explain the regression line X on Y and Y on X	3	2	3	3	3	3
		Categorize price, quantity index with time and factor reversal test and Cost of living index	2	1	3	1	2	2
		Illustrate trend values and trend lines.	3	2	3	2	2	3
20U2KMC5	Principles of Insurance	Indicate various types of risk, perils and hazards associated in business and personal life Distinguish between different types of Risk , Risk Analysis and Risk Management Techniques and describe the concept, importance and evolution of Insurance	3	1	2	2	2	3
		Sensitize and Elaborate the business of insurance and the role of intermediaries in Insurance market	3	2	2	2	2	3
		Suggest the various Life Insurance Policies and its importance	3	2	3	3	3	3

		Site the terminologies in insurance and suggesting suitable life Insurance Policies	3	2	2	2	2	3
		Describe concept of non life insurance policies (Fire and Marine) and indicate various policy conditions	3	2	2	2	2	3
<b>20U2KA2</b>	<b>International Economics</b>	Student get equipped with the knowledge on subject matter of international economics and gains from international trade.	3	3	3	2	3	2
		Examine the case for and against free trade and protection	3	2	3	1	-	-
		Evaluate the causes for disequilibrium and measures to control it	3	3	3	2	-	3
		Analyse the letter to credit, bill of exchange and bills of lading	3	2	3	-	-	3
		Outline the objectives and functions of international economic institutions	3	3	3	1	-	3
<b>20U2NCC1</b>	<b>Introduction to NCC</b>	Understand the structure, organization of NCC and armed forces.	2	1	1	2	2	2
		Develop leadership qualities and general knowledge from current affairs.	2	1	1	1	2	2
		Involve in social service activities and act in the emergency situation.	2	1	1	2	1	2
		Develop qualities like character, comradeship and discipline through regular training and field work.	2	1	1	1	2	2
		Improve secular outlook, spirit of adventure, ethics and ideals of selfless service.	2	1	1	1	2	2
<b>20U2NPN</b>	<b>Introduction to National Service Scheme</b>	To understand the aims and principles of NSS , the duties and responsibilities of an NSS volunteer to the society.	2	1	2	3	3	2
		To know the administrative structure of NSS, its plans and its execution.	2	1	2	3	3	2
		To acquire leadership qualities and democratic attitudes through the participation in various social activities	2	1	2	3	3	2
		To aid in character building and develop qualities like comradeship and discipline through regular training and field work.	2	1	2	3	3	2
		To develop the spirit of humanity and ideals of selfless service.	2	1	2	3	3	2
<b>20U2YRC1</b>	<b>Introduction to Youth Red Cross</b>	Equip to conduct social and health awareness programmes.	2	1	1	2	3	2
		Making awareness regarding red cross service and social activities	2	1	1	2	3	2
		Encourage and to youth members and other students to contribute in red cross activities.	2	1	1	2	3	2
		Develop qualities like compassion, kindness and caring sense through regular training and field work.	2	1	1	2	3	2
		Improve kind heartedness, spirit of humanity and ideals of selfless red cross service	2	1	1	2	3	2

<b>20U2PED1</b>	<b>History of Physical Education</b>	Know physical education in national and international level.	2	1	1	2	2	2
		Understand ancient Olympics, modern Olympics, first aid and yoga	2	1	1	1	2	2
		Comprehend games rules and ground measurements	2	1	1	2	1	2
		Develop their physique in good shape through regular work outs and exercises.	2	1	1	1	2	2
		Realize the need of physical education.	2	1	1	1	2	2
<b>20U3KA3</b>	<b>Commercial Law</b>	Explain the nature and regulation of contract law.	3	2	2	2	3	3
		Apply legal provisions relating to Wagering and Contingent Contract.	2	1	2	2	3	3
		Make use of the different circumstances and consequences that result in Special contract., viz., indemnity, bailment and pledge	2	1	2	2	3	3
		Analyze the essentials of Sale of goods and the importance of buyer's acumen while buying the product	3	2	2	2	3	3
		Apply Consumer rights with legal framework through Consumer protection Act, 2019 and Competition Act, 2002.	3	2	2	2	3	3
<b>20U3KMC6</b>	<b>Principles of Marketing</b>	Describe various marketing concept and latest trends in marketing.	3	2	2	2	2	3
		Apply different Marketing Functions in business organisation.	3	2	2	2	2	3
		Identify Buyer Behaviour and Customer Relations in marketing.	3	2	2	2	2	3
		Analyze Product Lifecycle, Pricing Methods and Advertising in Marketing.	3	2	2	2	2	3
		Identify the problems related to agricultural marketing and remedial measures for further improvement.	3	2	2	2	2	3
<b>20U3KMC7</b>	<b>Partnership Accounts</b>	Outline Legal requirements of Partnership and prepare capital & current account.	3	3	2	2	3	3
		Prepare accounts for Admission of Partners and treatment of goodwill	3	3	2	2	2	3
		Apply the accounting aspects for retirement and death of a partner	3	3	2	2	2	3
		Analyze the legal requirements and accounting treatment for dissolution of Partnership.	3	3	2	2	3	3
		Prepare accounting treatment of insolvency of all Partners and settlement procedures.	3	3	2	2	3	3
<b>20U3KMC8</b>	<b>Cost Accounting</b>	Explain basics of Cost Accounting and its objectives	3	3	2	2	3	3
		Compute materials cost and stores ledger account	3	3	2	2	2	3
		Apply Labour cost and Overhead Cost Control in costing	3	3	2	2	2	3

		Analyze and prepare various methods of costing	3	3	2	2	3	3
		Apply and prepare process costing, by-product and joint product costing	3	3	2	2	3	3
20U3KMC9	Company Law & Practice	Discuss the basic concepts of Companies Act, 2013.	3	2	2	2	3	3
		Identify the regulatory framework of issue of shares and debentures	3	2	2	2	3	3
		Organize different types of meeting under Companies Act, 2013	3	2	2	3	3	3
		Examine the role of Key Managerial Personnel and Directors under Companies Act, 2013	3	2	2	2	3	3
		Identify appropriate modes for Winding up of Companies	3	2	2	2	3	3
20U3KMC10	Advanced Excel Modelling	Apply and analyze various basic concepts of Ms-Excel and needs of working with the same	3	2	2	2	2	3
		Categorize and analyze different types of charts and tables in Ms-Excel	2	3	2	3	2	3
		Categorize and analyse various functions available in Ms-Excel	2	3	2	3	2	3
		Categorize and analyze financial functions and develop a model in Ms-Excel	2	2	2	2	2	3
		Prepare and analyse various statements through Ms-Excel	2	2	2	2	2	3
20U3KNME1	Basics of Accounting	Understand the basic concepts of accounting system	2	2	2	2	2	2
		Prepare journal entries and subsidiary books	2	2	2	2	2	2
		Prepare and Illustrate the various types of cash books	2	3	2	2	2	2
		Prepare Ledger accounts and Trial Balance	2	2	2	2	2	2
		Prepare Trading, Profit & Loss Account and Balance Sheet	2	3	2	2	2	2
20U4NEK2	English-II	Examine their own ability to improve their own competence in using the language and Show their learnt useful interpersonal soft skills.	-	1	3	-	2	2
		Re-state a piece of text either orally or in writing with learnt soft skills	-	1	3	-	2	2
		Apply their useful creative skill in writing like CVs, drafting and reading	-	1	2	-	2	2
		Investigate the importance of writing in academic life, analyze graphs,charts,grids and other visual supports to understand a text.	-	1	2	-	2	2
		Apply connecting ideas to continue discussions and apply diagrammatic information – interpretations maps, graphs, pie-charts and note-taking. Communicate with others effectively.	-	1	3	-	2	2
20U4KA4	Labour Laws	Outline with introduction to 100% Labour law code.	2	2	2	2	3	3
		Collect knowledge on Code on wage, 2019	2	2	2	2	3	3
		Apply the basic aspects of Industrial Relation Code, 2020.	2	2	2	3	3	3

		Infer Occupational Safety, Health and working condition code, 2020	2	2	2	2	3	3
		Apply Social Security Code, 2020	2	2	2	2	3	3
20U4KMC11	Special Accounts	Classify various special types of business activities viz., Branch, Departmental Accounting,	3	3	2	2	3	3
		Prepare accounting for Hire purchase & Instalment purchase system.	3	3	2	2	2	3
		Prepare profit and loss account and Balance sheet for Banking Company	3	3	2	2	2	3
		Analyze and prepare revenue account and Balance sheet for both Life and General Insurance Companies	3	3	2	2	3	3
		Solve accounting treatment relating to shipping company and investment companies	3	3	2	2	3	3
20U4KMC12	Financial Management	Describe the various Sources of finance and cost of capital	3	3	2	2	2	3
		Develop optimum capital structure and leverages	3	3	3	2	3	3
		Apply capital budgeting decisions for various investment proposals	3	3	3	2	3	3
		Examine and estimate the working capital requirement	3	3	3	2	3	3
		Calculate dividends under various methods	3	3	2	2	2	3
20U4KMC13	Banking theory Law & Practice	Elaborate the evolution and concept of Banking in India	2	2	2	2	3	3
		Determine the relationship between Banker and Customer and types of customers	2	2	2	2	3	3
		Make use of various legal regulations of Reserve Bank of India in Banking Sector	2	2	2	3	3	3
		Categorize various ancillary services in banking system	2	2	2	2	3	3
		Construct knowledge on innovations in Banking technology	2	2	2	2	3	3
20U4ASBE2	Project Management	Outline basics of project management, its process and planning	3	2	2	2	2	3
		Prepare market research, technical analysis on projects	3	2	2	2	2	3
		Apply organizational structures and its sustainability for project completion	2	3	2	2	2	3
		Analyze organizational structure and calculate PERT & CPM for particular project	2	2	2	2	2	3
		Build project performance measurement and evaluation of the projects.	3	2	3	3	2	3
20U4KNME2	Marketing and Salesmanship	Describe the concepts of Marketing and salesmanship in the current environment.	2	2	2	2	2	2
		Demonstrate the selling skills while marketing the products or services.	2	2	2	2	2	2

		Write advertisement copy and slogan independently.	2	3	2	2	2	2
		Associate online marketing and involving themselves in the business of E-Marketing.	2	2	2	2	2	2
		Explain Sales force management	2	3	2	2	2	2
<b>20U4NCC2</b>	<b>Field Training in NCC</b>	Understand the geography, important world organizations and will do various drills with & without arms.	2	2	1	2	2	2
		Read maps and related sign systems.	2	1	1	2	1	2
		Comprehend the types of weapons, field crafts and battle crafts.	2	1	1	2	2	2
		Develop qualities like character, comradeship and discipline through regular training and field work.	2	1	1	1	2	2
		Improve secular outlook, spirit of adventure, ethics and ideals of selfless service.	2	1	1	1	2	2
<b>20U4NPN</b>	<b>Community Services</b>	To provide an opportunity to become responsible members of the society by taking part in community service.	2	2	1	3	2	2
		To enable students acquire life skills and knowledge, through the involvement in environmental awareness activities	2	2	1	3	2	2
		To understand gender difference and learn to give equal respect to members of the opposite gender, develop service spirit and participate collectively in community programmes.	2	2	1	3	2	2
		To develop qualities like compassion, kindness and caring sense through regular training and field work in health awareness programmes.	2	2	1	3	2	2
		To become responsible citizens with a sound knowledge of the Indian Constitution and Fundamental Rights and be prepared for selfless service to the community.	2	2	1	3	2	2
<b>20U4YRC4</b>	<b>Introduction to Youth Red Cross</b>	Equip to conduct social and health awareness programmes.	2	1	1	2	3	2
		Making awareness regarding red cross service and social activities	2	1	1	2	3	2
		Encourage and to youth members and other students to contribute in red cross activities.	2	1	1	2	3	2
		Develop qualities like compassion, kindness and caring sense through regular training and field work.	2	1	1	2	3	2
		Improve kind heartedness, spirit of humanity and ideals of selfless red cross service	2	1	1	2	3	2
<b>20U4PED2</b>	<b>Physical Education and Games</b>	Understand the meaning, benefits and essentials of yoga and meditation.	2	1	1	2	2	2
		Maintain good physical and mental health by doing exercises, yoga and by taking nutritive foods.	2	1	1	1	2	2

		Know the rules and regulations of games like boxing, fencing, judo, basketball, cricket, hockey.	2	1	1	2	1	2
		Develop their physique in good shape through regular work outs and exercises.	2	1	1	1	2	2
		Realize the need of physical education.	2	1	1	1	2	2
20U5KMC14	Corporate Accounting	Illustrate accounting treatment of issue and re-issue of shares	3	3	2	2	3	3
		Apply the procedure for redemption of preference shares and debentures	3	3	2	2	3	3
		Summarize and prepare profit prior to incorporation and underwriting of shares	3	3	2	2	3	3
		Analyze and examine alteration and reduction of share capital	3	3	2	3	3	3
		Prepare Balance sheet of Amalgamated companies	3	3	2	3	3	3
20U5KMC15	Elements of Operations Research	Illustrate problems of formulation and Solutions to Linear programming problems with various models	3	2	2	2	2	3
		Identify and solve balanced, unbalanced, maximization and minimization assignment problems including salesman problem	3	2	2	2	2	3
		Identify and solve balanced, unbalanced, maximization and minimization transportation problems with appropriate methods	3	2	2	2	2	3
		Draw Network diagram & Critical Path and determining project completion period.	3	2	2	2	2	3
		Apply game theory in competitive situations and Queuing models in business	3	2	2	2	2	3
20U5KMC16	Income Tax Law & Practice - I	keep in mind the basic terms and concepts used in direct tax	3	3	2	2	3	3
		Understand the elements relating to income from salary.	3	2	2	2	3	3
		deploy skills in computation of income from house property	3	2	2	2	3	3
		Filing an income tax return, the taxpayer must declare the amount of profits and gains of business or profession in case the assessee is having any such income.	3	3	2	2	3	3
		Pay a capital gains tax on the profits of an investment that is held for more than one year	3	2	2	2	3	3
20U5KMC17	Auditing and Assurance	Understand the basic auditing as a profession.	3	1	2	2	3	3
		Identify and implement systems for audit programme, audit planning and internal control to monitor the performance of a company.	2	2	2	2	3	3
		Understand the Vouching, Verification and Valuation of an assts an ongoing business operation.	2	2	2	2	3	3

		Describe examples of appointment, removal, qualification and disqualification of an auditor, liabilities of auditor and preparation of audit report in the company.	3	2	2	2	3	3
		gain knowledge about procedure of auditing.	3	2	2	2	3	3
20U5KMDC	<b>Behavioural Applications and Technology</b>	Describe various models of organization behaviour	2	2	2	2	2	2
		Identify the factors influencing perceptions and reasons for formation of attitudes	2	2	2	2	2	2
		Describe the various factors influencing conflicts and stress	2	2	2	2	2	2
		Explain methods for making decisions involving uncertainty and risk factors	2	2	2	2	2	2
		Explain the basics of internet application Access and web technology.	2	2	2	2	2	2
20U5AME1	<b>Relational Database Base Management System &amp; Structured Query Language</b>	Relate the data and information with database and its management	3	2	2	3	3	2
		Organize the database to model a 100% program	2	2	2	3	3	2
		Apply the knowledge to develop a 100% program	3	2	2	3	2	2
		Connect the program with front-end language to develop 100% program	3	2	2	3	2	2
		Develop a 100% set of packages	3	3	3	3	3	2
20U5KME2	<b>Business Ethics</b>	Describe the various issues in ethics and in business	3	2	2	3	3	2
		Organize various ethical issues in marketing and suggest modalities to overcome	2	2	2	3	3	2
		Identify various ethical issues in human resources and suggest modalities to overcome	3	2	2	3	2	2
		Illustrate various ethical issues in Finance and suggest modalities to overcome	3	2	2	3	2	2
		Organized various ethical issues in IPR and suggest modalities to overcome bribery	3	3	3	3	3	2
20U5KSBE3	<b>Business Valuation</b>	Describe knowledge on business valuation, elements and importance of valuation	3	3	2	2	2	3
		Build a skill on valuation models	3	3	2	2	2	3
		Compute valuation of inventories	2	2	2	2	2	3
		Compute on valuation of investments	3	3	2	2	2	3
		Determine the valuation of intangibles	3	3	2	2	2	3
20U6KMC18	<b>Corporate and Financial Reporting</b>	Explain the formats of corporate financial statements and financial reporting	3	3	3	3	3	3
		Prepare Profit & Loss Account and Balance as per Schedule III to Companies Act,2013	3	3	2	3	3	3
		Summarize and prepare Holding Company Accounts	3	3	2	3	2	3

		Analyze and examine accounts of Electricity Company and Public Utility Undertakings	3	3	3	3	3	3
		Prepare Statement of Affairs and Liquidator's Final Statement of Accounts	3	3	2	3	2	3
20U6KMC19	Management Accounting	acquire knowledge about the Basics of Management Accounting	3	2	2	2	3	3
		enable the students to prepare Fund Flow & Cash Flow Statement	2	1	2	2	3	3
		Gain the knowledge in Budget and Budgetary control.	2	1	2	2	3	3
		Familiarize with the concepts of Marginal costing and its applications.	3	2	2	2	3	3
		Determine variance analysis w.r.t material, labor and overheads	3	2	2	2	3	3
20U6KMC20	Income Tax Law & Practice - II	familiar with the computation of income from other sources	2	2	2	3	3	3
		familiar with the computation of Set-Off, Carry Forward of Losses	1	2	2	3	3	2
		know about the aggregation of income and deduction u/s 80C to 80U	1	2	2	3	3	2
		know about the assessment of individuals, HUF, firms and Companies	2	2	2	3	3	3
		aware about the income tax authorities, and their powers and duties TDS, Advanced tax, and ITR Forms.	2	2	2	3	3	3
20U6KMC21	Goods and Services Tax	provide basic understanding of Indirect taxation environment	3	2	2	2	3	3
		familiarize knowledge of GST and levy of GST in India	2	1	2	2	3	3
		impart exposure on concept of supply and its relevance	2	1	2	2	3	3
		get hold of registration procedure and application of ITC	3	2	2	2	3	3
		Apply appropriate knowledge on GST assessment and filing of returns.	3	2	2	2	3	3
20U6KME3	Investment Management	Describe the basic concepts of investment management.	3	2	2	2	3	3
		Identify the various investment avenues	2	1	2	2	3	3
		Apply the best investment avenue on risk and return basis	2	1	2	2	3	3
		Analyze the techniques involved in Fundamental and Technical analysis	3	2	2	2	3	3
		Explain the methodology of portfolio management	3	2	2	2	3	3
20U6KME4	International Taxation	Provide basic understanding of International taxation and its economic analysis	3	2	2	2	3	3
		Compare and contrast taxation of non-residents and double taxation.	2	1	2	2	3	3
		Apply DTAA and Its significance in International Taxation	2	1	2	2	3	3
		Analyse and apply transfer pricing models and methods of determination	3	2	2	2	3	3

		Evaluate and synthesize applications of advance ruling an taxation for e-commerce transactions	3	2	2	2	3	3
20U6AME5	Indian Accounting Standard	Apply appropriate accounting standards with its procedures	3	2	2	2	3	3
		Utilise Ind AS with relation to Accounting Standards	2	1	2	2	3	3
		Solve the problem with the implications of accounting standards	2	1	2	2	3	3
		Infer the concepts on assets and inventory standards	3	2	2	2	3	3
		Find out the relation between IFRS and AS	3	2	2	2	3	3
20U6KME6	Customer Relationship Management	understand the basic concepts of CRM	3	2	2	2	3	3
		Gain knowledge on the need for maintaining good customer relationship	2	1	2	2	3	3
		Identify. the different strategies of CRM	2	1	2	2	3	3
		Analyze about the conceptual aspects of service quality	3	2	2	2	3	3
		Identify recent trends in CRM	3	2	2	2	3	3
20U6ASBE4	E-Filing	gain basic knowledge on E Filing and IT Act, 2000	3	2	2	2	3	3
		get comprehensive knowledge and skill on E filing procedure under Income Tax and GST act	2	1	2	2	3	3
		acquire knowledge on various forms through E filing, suggested by MCA.	2	1	2	2	3	3
		enable the student to acquire practical knowledge regarding filing of important forms and returns under the Income Tax Act,1961, Goods And Services Tax Act, 2017, Customs Act ,1962 and Companies Act,2013	3	2	2	2	3	3
		Adhere compliances as per companies act through e-filing	3	2	2	2	3	3

  
 Chairman BoS