

First Semester (Non CBCS)

1. Name of the course- Financial Accounting-I (General)

This paper aims to introduce students to the concept of Accounts and Accounting system.

Course Outcome:

At the end of this course, a student will be able to:

- a) Understand: The basic idea of accounting principle and its application.
- b) Learn about: Preparation of accounts of Self balancing ledger system, Hire Purchase accounts and Royalty accounts.
- c) Know: The accounting Standard, GAAP, accounting standard setting procedure in India etc.

2. Name of the course- Cost Accounting (Major)

This paper aims to introduce students to the concept of Scope and objectives of cost and cost accounting.

Course outcome:

At the end of this course, a student will be able to:

- a) Understand: The basic concept of cost accounting and classification of costing methods.
- b) Learn about: Importance and need for material control, material purchase procedure, stores function etc.
- c) Know: about preparation of stores ledger, Labour cost, direct and indirect expenses, process costing etc.

Second Semester (Non CBCS)

1. Name of the course- Financial Accounting-II (General)

This paper aims to understand Indian accounting standard, Compliance requirement and applicability of accounting standard etc.

Course outcome:

At the end of this course, a student will be able to:

- a) Understand: Meaning and objectives of Branch accounting, departmental and partnership accounting etc.
- b) Learn about: classification and methods of branch accounting, departmental accounting system, and valuation of Goodwill and dissolution of partnership accounts.
- c) Know: about preparation of dependent and independent branch accounts, allocation of common expenses in departmental accounts, methods of valuation of goodwill etc.

2. Name of the course- Management Accounting-II (Major)

This paper aims to understand Role of Management Accounting and application of computer in Management decision making process,
Course outcome:

At the end of this course, a student will be able to:

- a) Understand: Meaning, Nature, scope and function of management accounting and use of accounting information for management purpose.
- b) Learn about: Marginal costing, budgetary control, variance analysis and standard costing.
- c) Know: about preparation of cash and flexible budget, CVP analysis etc.

Third Semester (Non CBCS)

1. Name of the course- Corporate Accounting (General)

This paper aims to understand the concept of issue and redemption of equity shares and debentures, amalgamation of companies and preparation of financial statements of joint stock companies.

Course outcome:

At the end of this course, a student will be able to:

- a) Understand: the requirement of companies act for issue and redemption of shares and debentures, issue of right shares and bonus shares, accounting entries for amalgamation of companies etc.
- b) Learn about: Final accounts of joint stock companies, calculation of rights, ESOP, and its accounting treatment.
- c) Know: about condition for Merger and purchase of companies, various methods of redemption of redemption of debentures etc.

2. Name of the course- Advance Corporate Accounting (Major)

This paper aims to understand concept of valuation of shares, liquidation of companies and preparation of consolidated balance sheet of holding companies.

Course outcome:

At the end of this course, a student will be able to:

- a) Understand: how to value shares of companies, the need for liquidation of company and the concept of formation of holding company.

- b) Learn about: how equity and preference shares are valued, need for internal reconstruction of companies and calculation of minority interest in holding company etc.
- c) Know: about applicability of valuation of shares, methods and computation of profit prior to incorporation etc.

Fourth Semester (Non CBCS)

1. Name of the course- Auditing and Assurance (General)

This paper aims to understand the concept of audit, its nature, objectives and basic principle and limitations etc.

Course outcome:

At the end of this course, a student will be able to:

- a) Understand: basic principle of auditing, detection of errors and frauds, auditor's independence etc.
- b) Learn about: internal control and check, review and documentation of audit work, internal control etc.
- c) Know: about audit procedure, vouching, verification of assets and liabilities, compliance and substantive test etc.

2. Name of the course- Indirect taxation (General)

This paper aims to understand nature and scope of the relevant act related to indirect taxation, administration of CST, terms and definition of the act, features of the inter-state sales etc.

Course outcome:

At the end of this course, a student will be able to:

- a) Understand: basic requirement for levy of central excise, implementation of VAT and its operation in different state level, application of custom act etc.
- b) Learn about: brief history of various act of indirect taxation, its application in various states, dutiable and prohibited goods etc.
- c) Know: about factors influencing the determination of tax, advantage and procedure of payment of CST, custom duty, VAT etc.

3. Name of the course- Advance Accounting (Major)

This paper aims to give basic knowledge about preparation and presentation of accounts of banking and insurance companies, trading of stocks and securities, calculation of insurance claims and basic knowledge of government accounting system.

Course outcome:

At the end of this course, a student will be able to:

- a) Understand: preparation of financial statement of banks and insurance companies, calculation of claims under loss of stock and profit policy, system of financial administration and financial control government accounts etc.
- b) Learn about: various schedule required for preparation financial statements of banks and insurance companies, calculation of value of securities under ex and cum interest/dividend etc.
- c) Know: about classification and provision required to make for preparation of banking and insurance companies accounts, calculation of insurance claims for business, classification of government accounts etc.

Fifth Semester (Non CBCS)

1. Name of the course- Financial Statement Analysis (Major)

This paper aims to understand the meaning and objectives of financial statement analysis, statement of changes of financial position, cash flow statement etc.

Course outcome:

At the end of this course, a student will be able to:

- d) Understand: the qualitative requirement of financial statement, corporate financial reporting, voluntary disclosure in annual report, classification of ratios etc.
- e) Learn about: preparation of comparative and common size financial statement, computation of various ratios, cash and fund flow statement etc.
- f) Know: about advantages of analysis of financial statement, uses and limitation ratio analysis and cash flow statement etc.

First Semester (CBCS)

1. Name of the course- Financial Accounting (Honours)

This paper aims to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course outcome:

At the end of this course, a student will be able to:

2. Understand: the financial accounting information and their needs, accounting standards, computerised accounting system, and preparation of financial statement of non corporate business.
3. Learn about: various accounting principles, standard, measurement of business income, accounting software and working on TALLY etc.
4. Know: about recording of accounting transaction under TALLY 9, preparation of financial statement of sole proprietor and partnership firm, preparation of branch, hire purchase accounting etc.