

## THE STANDARD FIREWORKS RAJARATNAM COLLEGE FOR WOMEN (AUTONOMOUS), SIVAKASI – 626 123.

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade by NAAC, College with Potential for Excellence by UGC and Mentor Institution under UGC PARAMARSH)

## DEPARTMENT OF COMMERCE UGDEGREE PROGRAMME INCOMMERCE (Professional Accounting)

	PROGRAMME EDUCATIONAL OBJECTIVES
The Graduates	s will
PEO1.	pursue a successful career in any field related to accounts with professional ability and preparedness for higher studies.
PEO2.	design real time solution during corporate audit issues innovatively.
PEO3.	excel as accounting professional and tax return preparers by coping with the changes in tax policies and procedures.
PEO4.	exhibit ethical responsibilities during audit and accountable in their professional and personal life

	PROGRAMME SPECIFIC OUTCOMES	
By the Compl	etion of B.Com. Professional Accounting Programme the learners will be able to	
PSO1.	apply working knowledge of generally accepted accounting and auditing procedures and techniques required for different practical situations.	
PSO2.	make use of analytical skills required for critical financial decisions in corporate sector.	
PSO3.	critically examine the mechanism of internal and external audit scenario of various business enterprises.	
PSO4.	be proficient in complying with provisions of income tax and GST Acts.	
PSO5.	exhibit high degree of leadership qualities and reporting skills acquiredthrough apprenticeship training.	

PSO6.	recognize and adopt the socio- ethical responsibilities as a tax consultant in preventing tax evasion and money laundering.
PO7	undertake continuous learning in changing business environment and maintain their competence in effective tax planning and tax compliance.

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PSO6.	evasion and money laundering.	
PO7	undertake continuous learning in changing business environment and maintain their	
107	competence in effective tax planning and tax compliance.	
	COURSE OUTCOME	
	PART – I -ALTERNATE COURSE	
Course Coo	de: GLPLA11 Course Title: CORPORATE COMMUNICATION	
On successf	ful completion of the course, the learners should be able to	
CO1[K2]	explain the various concepts of business correspondence.	
CO2[K2]	describe the significance of ethical communication in both personal and business environment	
CO3[K3]	apply verbal and non-verbal communication skills to present clear, complete and accurate messages.	
CO4[K3]	develop appropriate commercial strategies to meet the needs of the organization.	
CO5[K4]	draft various business reports and correspondence	
Course Coo	de: GLPA11 Course Title:ACCOUNTANCY- I	
On successf	ful completion of the course, the learners should be able to	
CO1[K1]	describe the basic accounting concepts and principles applicable to various businesses.	
CO2[K3]	determine the financial results of business concerns systematically.	
CO3[K3]	apply skills to rectify the errors in accounts and to prepare bank reconciliation statement.	
CO4[K5]	asses the values of inventory and depreciation by using various methods.	
CO5[K3]	prepare relevant accounts in adoption to changes in the partnership firm.	
	describe the basic accounting concepts and principles applicable to various businesses.  determine the financial results of business concerns systematically.  apply skills to rectify the errors in accounts and to prepare bank reconciliation statement.  asses the values of inventory and depreciation by using various methods.  prepare relevant accounts in adoption to changes in the partnership firm.   MAJOR COURSE  de: GLPA12  Course Title:BUSINESS ECONOMICS  ful completion of the course, the learners should be able to  explain the basic economic concepts and theories in business economics  describe the theories of demand and Law of diminishing marginal utility.  determine the law of supply and demand forecasting  apply the production theory for cost reduction and supply decisions  analyse the price fixing strategies in different markets.	
Course Coo	de: GLPA12 Course Title:BUSINESS ECONOMICS	
On successf	ful completion of the course, the learners should be able to	
CO1[K2]	explain the basic economic concepts and theories in business economics	
CO2[K2]	describe the theories of demand and Law of diminishing marginal utility.	
CO3[K3]	determine the law of supply and demand forecasting	
	apply the production theory for cost reduction and supply decisions	
CO4[K3]		

		MAJOR COURSE
Course Coo	le: GLPA11	Course Title: ACCOUNTANCY- I
On successf	ul completion of the course,	the learners should be able to
CO1[K1]	describe the basic accounti	ng concepts and principles applicable to various businesses.
CO2[K3]	determine the financial res	ults of business concerns systematically.
CO3[K3]	apply skills to rectify the e	rrors in accounts and to prepare bank reconciliation statement.
CO4[K5]	asses the values of invento	ry and depreciation by using various methods.
CO5[K3]	prepare relevant accounts i	n adoption to changes in the partnership firm.

MAJOR COURSE		
Course Code: GLPA12		Course Title:BUSINESS ECONOMICS
On successf	ul completion of the course,	the learners should be able to
CO1[K2]	explain the basic economic concepts and theories in business economics	
CO2[K2]	describe the theories of demand and Law of diminishing marginal utility.	
CO3[K3]	determine the law of suppl	y and demand forecasting
CO4[K3]	apply the production theory for cost reduction and supply decisions	
CO5[K4]	analyse the price fixing str	ategies in different markets.

ALLIED COURSE		
Course Code: GLPA1A		Course Title:BUSINESS STATISTICS
On successfu	l completion of the course,	the learners should be able to
CO1[K2]	explain the concepts of bu	usiness statistics.
CO2[K3]	solve problems in measur	es of central tendency and dispersion.
CO3[K2]	describe the usage of corr	elation and regression.
CO4[K5]	present statistical inference	ee for secondary data to draw conclusions.
CO5[K4]	examine the application o	f law of probability intaking managerial decisions.

		ALLIED COURSE
Course Cod	le: GLPA1A	Course Title:BUSINESS STATISTICS
On successf	ul completion of the	course, the learners should be able to
CO1[K2]	explain the concep	ets of business statistics.
CO2[K3]	1	measures of central tendency and dispersion.
CO3[K2]	describe the usage of correlation and regression.	
CO4[K5]	present statistical inference for secondary data to draw conclusions.	
CO5[K4]	examine the applic	eation of law of probability intaking managerial decisions.
	I	PART – I -ALTERNATE COURSE
Course Cod	le: GLPLA21	Course Title:BUSINESS LAW
On successf	ul completion of the	course, the learners should be able to
CO1[K3]	identify the fundar	mental legal principles behind contractual agreements.
CO2[K3]	apply basic legal k	nowledge to handle business transactions
CO3[K4]	comprehend the co	oncept of Sale of Goods Act
CO4[K2]	describe the legal	and fiscal structure of different forms of business organizations
CO5[K4]		framework within which the business operates.
		MAJOR COURSE
Course Coo	le: GLPA21	MAJOR COURSE  Course Title:ACCOUNTANCY -II
Course Coo	le: GLPA21 ul completion of the	MAJOR COURSE  Course Title: ACCOUNTANCY – II  course, the learners should be able to
Course Coo On successf CO1[K3]	le: GLPA21 ul completion of the calculate average d	MAJOR COURSE  Course Title: ACCOUNTANCY – II  course, the learners should be able to  ue date for determining interest on drawings
Course Coo On successf CO1[K3] CO2[K2]	le: GLPA21 ul completion of the calculate average d explain the method	MAJOR COURSE  Course Title: ACCOUNTANCY – II  course, the learners should be able to  ue date for determining interest on drawings  of accounting for bill of exchange
Course Coo On successf CO1[K3] CO2[K2] CO3[K2]	le: GLPA21  ul completion of the calculate average describe the accourt	MAJOR COURSE  Course Title: ACCOUNTANCY – II  course, the learners should be able to  ue date for determining interest on drawings  of accounting for bill of exchange  tting procedure for consignment and joint venture
Course Coo On successf CO1[K3] CO2[K2] CO3[K2] CO4[K3]	le: GLPA21  ul completion of the calculate average describe the accountance apply the accounting apply the account	MAJOR COURSE  Course Title: ACCOUNTANCY – II  course, the learners should be able to  ue date for determining interest on drawings  of accounting for bill of exchange  ting procedure for consignment and joint venture  g procedure for issue of shares and forfeiture of shares  s methods of redemption of preference shares and debentures

MAJOR COURSE		
Course Code: GLPA21		Course Title:ACCOUNTANCY -II
On successf	ul completion of the course,	the learners should be able to
CO1[K3]	calculate average due date for determining interest on drawings	
CO2[K2]	explain the method of acco	ounting for bill of exchange
CO3[K2]	describe the accounting pro	ocedure for consignment and joint venture
CO4[K3]	apply the accounting proce	edure for issue of shares and forfeiture of shares
CO5[K4]	examine the various metho	ods of redemption of preference shares and debentures

MAJOR COURSE		
Course Code: GLPA22		Course Title:BUSINESS ORGANISATION
On successfu	l completion of the course,	the learners should be able to
CO1[K2]	explain various characteri	stics and objectives of business.
CO2[K4]	differentiate the various for	orms of organisation.
CO3[K2]	describe the features of va	arious forms of organization.
CO4[K4]	examine the funding and	non-funding institutions.
CO5[K3]	identify the various initiat	ives of organization, supporting and sustaining business.

ALLIED COURSE		
Course Code: GLPA2A		Course Title:BUSINESS MATHEMATICS
On successfu	l completion of the course,	the learners should be able to
CO1[K2]	describe the applications of set theories.	
CO2[K2]	paraphrase the laws of indices and logarithms.	
CO3[K3]	compute arithmetic proble	ems with ease.
CO4[K4]	solve problems relating to arithmetic and geometric progression	
CO5[K3]	calculate the differential a	nd integral calculus.

		MAJOR COURSE
Course Cod	le: GLPA22	Course Title:BUSINESS ORGANISATION
On successf	ul completion of the c	ourse, the learners should be able to
CO1[K2]	explain various cha	racteristics and objectives of business.
CO2[K4]	differentiate the various forms of organisation.	
CO3[K2]	describe the features of various forms of organization.	
CO4[K4]	examine the funding and non-funding institutions.	
CO5[K3]	identify the various	initiatives of organization, supporting and sustaining business.
Course Cod	le: GLPA2A	ALLIED COURSE  Course Title:BUSINESS MATHEMATICS
On successf	ul completion of the c	ourse, the learners should be able to
CO1[K2]	describe the applica	ntions of set theories.
CO2[K2]	paraphrase the laws	s of indices and logarithms.
CO3[K3]	compute arithmetic problems with ease.	
CO4[K4]	1 *	ting to arithmetic and geometric progression
CO5[K3]	calculate the different	ential and integral calculus.
		MAJOR COURSE  Course Title: ACCOUNTANCY –III  ourse, the learners should be able to ting concepts, standards and practices followed by various business ance of Indian Accounting Standards fills to maintain self-balancing system and single entry system results of non-profit organization der non-trading system and professional organization
Course Cod	le:GLPA31	Course Title: ACCOUNTANCY -III
On successf	ul completion of the c	ourse, the learners should be able to
CO1[K2]	enterprises	ting concepts, standards and practices followed by various business
CO2[K5]	evaluate the signific	ance of Indian Accounting Standards
CO3[K3]	apply accounting ski	ills to maintain self-balancing system and single entry system
	analyse the financial	results of non-profit organization
CO4[K4]	prepare accounts under non-trading system and professional organization	

		MAJOR COURSE
Course Coo	le:GLPA32	Course Title:COST ACCOUNTING- I
On successf	ul completion of the course,	the learners should be able to
CO1[K2]	explain the basic concepts	and applications of cost accounting techniques in business
CO2[K3]	apply the procedures for in	eventory maintenance and fixation of remuneration
CO3[K4]	analyze the procedure for r	reconciling the cost and financial accounts.
CO4[K5]	assess the allocation and departments	apportionment of overhead among production and service
CO5[K4]	examine the methods of co	osting suitable for production and construction projects

		MAJOR COURSE
Course Coo	le:GLPA33	Course Title:COMPANY LAW
On successf	iul completion of the course,	the learners should be able to
CO1[K2]	explain the legal provision up of companies .	ns in the formation, management, administration and winding
CO2[K3]	identify the statuary docum	nents to be maintained by a company
CO3 [K4]		in raising of capital, declaration of dividend, conduct of nd liquidation of companies
CO4[K4]	examine the role of compa	ny directors, secretary, liquidator and administrator
CO5[K4]	analyse the legal aspects in	n winding up of the company.

		MAJOR COURSE
Course Co	de:GLPA32	Course Title: COST ACCOUNTING- I
On successi	ful completion of the course,	the learners should be able to
CO1[K2]	explain the basic concepts	and applications of cost accounting techniques in business
CO2[K3]	apply the procedures for in	nventory maintenance and fixation of remuneration
CO3[K4]	many 25 and processing the cost said management accounts.	
CO4[K5]	assess the allocation and apportionment of overhead among production and service departments	
CO5[K4]		osting suitable for production and construction projects
		MAJOR COURSE
Course Co.	de:GLPA33	Course Title:COMPANY LAW
		the learners should be able to
CO1[K2]	•	ns in the formation, management, administration and winding
CO2[K3]	up of companies.	
		nents to be maintained by a company in raising of capital, declaration of dividend, conduct of
CO3 [K4]		nd liquidation of companies
CO4[K4]	_	any directors, secretary, liquidator and administrator
()		n winding up of the company.
		MAJOR COURSE
		Course Title:BASICS OF INFORMATION
Course Co	de:GLPA34	SYSTEM
		system the learners should be able to
	ful completion of the course,	the learners should be able to
On success	ful completion of the course,	the learners should be able to
On successi CO1[K2] CO2[K2]	describe the fundamental t	the learners should be able to ags used in HTML.
On successi	describe the fundamental t summarize the basic conce develop simple programs to	the learners should be able to  tags used in HTML.  epts in Internet and Electronic Payment System(EPS)

		MAJOR COURSE
Cour	se Code:GLPA3L	Course Title:BASICS OF INFORMATION SYSTEM- LAB
On successf	ul completion of the cours	se, the learners should be able to
CO1[K2]	describe the fundamenta	l tags used in HTML
CO2[K2]	explain the usage of HTI	ML tags
CO3[K3]	apply the HTML tags to	design a program
CO4 [K4]	analyze the various tags to be used for designing a webpage using HTML	
CO5[K6]	design a webpage in real	l worldapplications.
C C	L. CI DAZA	ALLIED COURSE  Course Title: INCOME TAX - I
	le:GLPA3A	se, the learners should be able to
CO1[K2]	explain the basic conce	
CO2[K3]		f income from salary of individuals
CO3 [K3]		alues and income from house property.
CO4 [K3]		s in the computation of business and professional income
CO5[K4]		from capital gains and income from other sources
		MAJOR ELECTIVE COURSE
	le:GLPA3N	Course Title:FUNCTIONS OF MARKETING
	ul completion of the cours	se, the learners should be able to
CO1[K2]	explain the basic conce	pts and key elements of marketing
CO2[K2]		rends and concepts of marketing
CO3[K4]	analyze the appropriat Life Cycle	te marketing and pricing strategies for all stages of Product
CO4[K4]		n channels to make use of an effective distribution channel
CO5[K2]	relate all the promotion	al mix to survive in the competitive market

		ALLIED COURSE
Course Code	e:GLPA3A	Course Title: INCOME TAX - I
On successfu	l completion of the course,	the learners should be able to
CO1[K2]	explain the basic concepts	s of income tax.
CO2[K3]	prepare the statement of in	ncome from salary of individuals
CO3 [K3]	determine the annual valu	es and income from house property.
CO4 [K3]	apply the tax provisions in	n the computation of business and professional income
CO5[K4]	examine the profit/loss fro	om capital gains and income from other sources

	NON MA	AJOR ELECTIVE COURSE
Course Code	e:GLPA3N	Course Title:FUNCTIONS OF MARKETING
On successfu	l completion of the course,	the learners should be able to
CO1[K2]	explain the basic concepts	s and key elements of marketing
CO2[K2]	summarize the recent tren	ds and concepts of marketing
CO3[K4]	analyze the appropriate Life Cycle	marketing and pricing strategies for all stages of Product
CO4[K4]	examine the distribution of	channels to make use of an effective distribution channel
CO5[K2]	relate all the promotional	mix to survive in the competitive market

		MAJOR COURSE
Course Coo	le:GLPA41	Course Title: ACCOUNTANCY-IV
On successf	ul completion of the course,	the learners should be able to
CO1[K2]	describe the accounting conhouses	ncepts, principles and standards applicable to various business
CO2[K3]	prepare branch accounts ar	nd departmental accounts
CO3[K3]	determine the profit or loss	s of independent and foreign branch
CO4[K4]		of preparing accounts under hire purchase and installment ompany and amalgamation of firms
CO5[K4]	illustrate the procedure for	preparing dissolution accounts under partnership firms.

		MAJOR COURSE
Course Co	de:GLPA41	Course Title:ACCOUNTANCY-IV
On successi	ful completion of the course	e, the learners should be able to
CO1[K2]	describe the accounting c houses	oncepts, principles and standards applicable to various business
CO2[K3]	prepare branch accounts a	and departmental accounts
CO3[K3]	determine the profit or loss of independent and foreign branch	
CO4[K4]	apply various methods of preparing accounts under hire purchase and installment system, sale to a company and amalgamation of firms	
CO5[K4]	illustrate the procedure fo	or preparing dissolution accounts under partnership firms.
Course Co	de:GLPA42	MAJOR COURSE  Course Title: BUSINESS ETHICS AND CORPORATE GOVERNANCE
On successi	ful completion of the course	e, the learners should be able to
CO1[K2]	explain the fundamental c	concepts of ethics, values and codes for individuals, business
CO2 [K2]	·	actors, process and models in ethical decisions
CO3[K5]		es adopted by organisations
CO4[K3]	identify the factors influe	ncing the quality of corporate governance
CO5[K4]	analyze the social respons	ibility of stakeholderstowards business
		MAJOR COURSE
Course Co	de:GLPA43	Course Title: AUDITIG AND ASSURANCE
On successi	ful completion of the course	e, the learners should be able to
CO1 [K2]	explain the basic auditing	concepts and assurance standards.
CO2[K3]	determine the process of	audit documentation.
CO3[K4]	examine the internal cont	rol system in a company.
CO4[K2]	describe the procedure fo	r auditing payments and receipts of company.
COTINZ	describe the procedure for auditing payments and receipts of company.  analyse career paths of an auditor	

		MAJOR COURSE
Course Cod	le:GLPA43	Course Title: AUDITIG AND ASSURANCE
On successf	ul completion of the course,	the learners should be able to
CO1 [K2]	explain the basic auditing of	concepts and assurance standards.
CO2[K3]	determine the process of au	udit documentation.
CO3[K4]	examine the internal control	ol system in a company.
CO4[K2]	describe the procedure for	auditing payments and receipts of company.
CO5[K4]	analyse career paths of an a	auditor

		MAJOR COURSE
Course Cod	le:GLPA44	Course Title: COST ACCOUNTIG - II
On successf	ul completion of the course,	the learners should be able to
CO1[K2]	explain the basic concepts	of cost control techniques managerial decisions
CO2[K4]	compare the cost of a prod	uct for production and service sector
CO3[K4]	analyze the various measur	res of budget preparation
CO4[K3]	utilize marginal costing tec	chniques for price fixation and profit planning
CO5[K4]	examine the variances for	enhancing cost effectiveness

		ALLIED COURSE
Course Coo	le:GLPA4A	Course Title:INCOME TAX - II
On successf	iul completion of the course,	the learners should be able to
CO1 [K2]	summarize the provisions i	n computation and assessment of total income
CO2 [K2]	outline the provisions relat	ing to tax collections and assessment procedure.
CO3 [K3]	apply the provisions relatir	ng to ascertainment of taxable income of assesses.
CO4 [K3]	identify the procedure and	provisions in filing of returns, payment and refund of tax
CO5 [K5]	assess the tax liability of in	dividual, HUF, firms and companies.

	MAJOR (	COURSE
Course Co		itle: COST ACCOUNTIG - II
On successi	al completion of the course, the learners	s should be able to
CO1[K2]	explain the basic concepts of cost cont	trol techniques managerial decisions
CO2[K4]	compare the cost of a product for prod	luction and service sector
CO3[K4]	analyze the various measures of budge	et preparation
CO4[K3]	utilize marginal costing techniques for price fixation and profit planning	
CO5[K4]	examine the variances for enhancing of	eost effectiveness
	ALLIED	COURSE
Course Co		itle:INCOME TAX - II
On successi	al completion of the course, the learners	
CO1 [K2]	summarize the provisions in computat	ion and assessment of total income
CO2 [K2]	outline the provisions relating to tax co	
CO3 [K3]		
	apply the provisions relating to ascertainment of taxable income of assesses.	
CO4 [K3]	identify the procedure and provisions	
CO4 [K3]	identify the procedure and provisions assess the tax liability of individual, H	in filing of returns, payment and refund of tax
CO5 [K5]	assess the tax liability of individual, H  NON-MAJOR ELI	in filing of returns, payment and refund of tax UF, firms and companies.
CO5 [K5]	assess the tax liability of individual, H  NON-MAJOR ELE  Be:GLPA4N  Course T	in filing of returns, payment and refund of tax UF, firms and companies.  ECTIVE COURSE itle:PRACTICAL GST
CO5 [K5]  Course Co On successi	assess the tax liability of individual, H  NON-MAJOR ELI	in filing of returns, payment and refund of tax UF, firms and companies.  ECTIVE COURSE itle:PRACTICAL GST
CO5 [K5]	assess the tax liability of individual, H  NON-MAJOR ELE  e:GLPA4N  Course T  al completion of the course, the learners  explain the basic concepts of GST.	in filing of returns, payment and refund of tax IUF, firms and companies.  ECTIVE COURSE  itle:PRACTICAL GST s should be able to
CO5 [K5]  Course Co On successi	assess the tax liability of individual, H  NON-MAJOR ELE  Re:GLPA4N  Course T  al completion of the course, the learners  explain the basic concepts of GST.  summarize the GST provisions by reco	in filing of returns, payment and refund of tax UF, firms and companies.  ECTIVE COURSE itle:PRACTICAL GST
Cos [K5]  Course Coo On successi CO1[K2]	assess the tax liability of individual, H  NON-MAJOR ELE  e:GLPA4N  Course T  al completion of the course, the learners  explain the basic concepts of GST.	in filing of returns, payment and refund of tax IUF, firms and companies.  ECTIVE COURSE  itle:PRACTICAL GST s should be able to  ognizing the differences between earlierindirect
Course Coon successing CO1[K2]	assess the tax liability of individual, H  NON-MAJOR ELF  e:GLPA4N  Course T  al completion of the course, the learners  explain the basic concepts of GST.  summarize the GST provisions by rece taxes regime and GST	in filing of returns, payment and refund of tax IUF, firms and companies.  ECTIVE COURSE  itle:PRACTICAL GST s should be able to  ognizing the differences between earlierindirect ation and documentation.

	DISCI	PLINE SPECIFIC COURSE
Course Code	e:GLPA4DS	Course Title:LIFE INSURANCE
On successfu	l completion of the course,	the learners should be able to
CO1[K2]	explain the concept, featu	res and principles of life insurance
CO2[K4]	compare between assignm	nent and nomination, surrender value and paid up value
CO3[K2]	describe the various life in	nsurance polices
CO4[K4]	analyse the main function	s and role of LIC.
CO5[K2]	discuss the diversified role	e of life insurance agents and development officers

On successful completion of the course, the learners should be able to  CO1[K2] explain the concept, features and principles of life insurance  CO2[K4] compare between assignment and nomination, surrender value and paid up value  CO3[K2] describe the various life insurance polices  CO4[K4] analyse the main functions and role of LIC.  CO5[K2] discuss the diversified role of life insurance agents and development officers  MAJOR COURSE  Course Code:GLPA51 Course Title: ACCOUNTANCY – V  On successful completion of the course, the learners should be able to  CO1[K2] describe the accounting principles and practices applicable to domestic companies.  CO2[K3] apply accounting skills in preparation of final accounts of companies.  CO3[K5] ascertain Pre and Post Incorporation Profits and value of goodwill and shares.  CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment		DISCIPLINE SPECIFIC COURSE  de:GLPA4DS  Course Title:LIFE INSURANCE
CO2[K4] explain the concept, features and principles of life insurance  CO2[K4] compare between assignment and nomination, surrender value and paid up value  CO3[K2] describe the various life insurance polices  CO4[K4] analyse the main functions and role of LIC.  CO5[K2] discuss the diversified role of life insurance agents and development officers  MAJOR COURSE  Course Code:GLPA51 Course Title: ACCOUNTANCY – V  On successful completion of the course, the learners should be able to  CO1[K2] describe the accounting principles and practices applicable to domestic companies.  CO2[K3] apply accounting skills in preparation of final accounts of companies.  CO3[K5] ascertain Pre and Post Incorporation Profits and value of goodwill and shares.  CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment	On successf	
CO3[K2]   describe the various life insurance polices		
CO4[K4] analyse the main functions and role of LIC.  CO5[K2] discuss the diversified role of life insurance agents and development officers  MAJOR COURSE  Course Code:GLPA51 Course Title: ACCOUNTANCY – V  On successful completion of the course, the learners should be able to  CO1[K2] describe the accounting principles and practices applicable to domestic companies.  CO2[K3] apply accounting skills in preparation of final accounts of companies.  CO3[K5] ascertain Pre and Post Incorporation Profits and value of goodwill and shares.  CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment	CO2[K4]	compare between assignment and nomination, surrender value and paid up value
CO5[K2]   discuss the diversified role of life insurance agents and development officers    MAJOR COURSE	CO3[K2]	describe the various life insurance polices
MAJOR COURSE  Course Code:GLPA51  Course Title: ACCOUNTANCY – V  On successful completion of the course, the learners should be able to  CO1[K2] describe the accounting principles and practices applicable to domestic companies.  CO2[K3] apply accounting skills in preparation of final accounts of companies.  CO3[K5] ascertain Pre and Post Incorporation Profits and value of goodwill and shares.  CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment	CO4[K4]	analyse the main functions and role of LIC.
Course Code:GLPA51  Course Title: ACCOUNTANCY – V  On successful completion of the course, the learners should be able to  CO1[K2] describe the accounting principles and practices applicable to domestic companies.  CO2[K3] apply accounting skills in preparation of final accounts of companies.  CO3[K5] ascertain Pre and Post Incorporation Profits and value of goodwill and shares.  CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment	CO5[K2]	discuss the diversified role of life insurance agents and development officers
On successful completion of the course, the learners should be able to  CO1[K2] describe the accounting principles and practices applicable to domestic companies.  CO2[K3] apply accounting skills in preparation of final accounts of companies.  CO3[K5] ascertain Pre and Post Incorporation Profits and value of goodwill and shares.  CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment		MAJOR COURSE
CO1[K2] describe the accounting principles and practices applicable to domestic companies.  CO2[K3] apply accounting skills in preparation of final accounts of companies.  CO3[K5] ascertain Pre and Post Incorporation Profits and value of goodwill and shares.  CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment	Course Coo	de:GLPA51 Course Title: ACCOUNTANCY – V
CO2[K3] apply accounting skills in preparation of final accounts of companies.  CO3[K5] ascertain Pre and Post Incorporation Profits and value of goodwill and shares.  CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment	On successf	ful completion of the course, the learners should be able to
CO3[K5] ascertain Pre and Post Incorporation Profits and value of goodwill and shares.  CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment	CO1[K2]	describe the accounting principles and practices applicable to domestic companies.
CO4[K2] explain the accounting treatment for underwriting of shares and debentures.  CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment	CO2[K3]	apply accounting skills in preparation of final accounts of companies.
CO5[K4] examine the various forms of reconstruction of companies and their relevant account Treatment	CO3[K5]	ascertain Pre and Post Incorporation Profits and value of goodwill and shares.
Treatment	CO4[K2]	explain the accounting treatment for underwriting of shares and debentures.
	CO5[K4]	examine the various forms of reconstruction of companies and their relevant accounting
Course Code: GLPA52 Course Title: GOODS AND SERVICE TAX On successful completion of the course, the learners should be able to		
On successful completion of the course, the learners should be able to		MAJOR COURSE
	Course Coo	MAJOR COURSE  de: GLPA52 Course Title:GOODS AND SERVICE TAX
CO1[K2] explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST.	Course Coo	MAJOR COURSE  de: GLPA52 Course Title:GOODS AND SERVICE TAX  ful completion of the course, the learners should be able to
CO2[K2] demonstrate the procedures and legal provisions in GST registration and documentation	Course Coo On successf CO1[K2]	de: GLPA52  Course Title: GOODS AND SERVICE TAX  ful completion of the course, the learners should be able to  explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST.
CO3[K3] identify the procedures, provisions in filing of GST returns and claiming refund	Course Coo On successf CO1[K2] CO2[K2]	de: GLPA52 Course Title:GOODS AND SERVICE TAX  ful completion of the course, the learners should be able to  explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST.  demonstrate the procedures and legal provisions in GST registration and documentation
CO4[K4] examine the tax provisions relating to input tax credit	Course Coo On successf CO1[K2] CO2[K2] CO3[K3]	de: GLPA52  Course Title:GOODS AND SERVICE TAX  ful completion of the course, the learners should be able to  explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST.  demonstrate the procedures and legal provisions in GST registration and documentatio identify the procedures, provisions in filing of GST returns and claiming refund
CO5[K4] analyse the tax provisions on valuation of supply and levy and collection of tax	Course Coo On successf CO1[K2] CO2[K2] CO3[K3] CO4[K4]	de: GLPA52  Course Title:GOODS AND SERVICE TAX  ful completion of the course, the learners should be able to  explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST.  demonstrate the procedures and legal provisions in GST registration and documentatio identify the procedures, provisions in filing of GST returns and claiming refund examine the tax provisions relating to input tax credit
	Course Coo On successf CO1[K2] CO2[K2] CO3[K3] CO4[K4] CO5[K4]	MAJOR COURSE  de: GLPA52  Course Title:GOODS AND SERVICE TAX  ful completion of the course, the learners should be able to  explain the GST provisions by recognizing the differences between earlier indirect taxes regime and GST.  demonstrate the procedures and legal provisions in GST registration and documentatio identify the procedures, provisions in filing of GST returns and claiming refund examine the tax provisions relating to input tax credit  analyse the tax provisions on valuation of supply and levy and collection of tax

		MAJOR COURSE
Course Coo	le: GLPA52	Course Title:GOODS AND SERVICE TAX
On successf	ul completion of the course,	the learners should be able to
CO1[K2]	explain the GST provision indirect taxes regin	s by recognizing the differences between earlier ne and GST.
CO2[K2]	demonstrate the procedure	s and legal provisions in GST registration and documentation
CO3[K3]		ovisions in filing of GST returns and claiming refund
CO4[K4]	examine the tax provisions	relating to input tax credit
CO5[K4]	analyse the tax provisions	on valuation of supply and levy and collection of tax

		MAJOR COURSE
Course Coo	le: GLPA5L	Course Title:COMPUTERISED ACCOUNTING - LAB
On successf	ul completion of the course,	the learners should be able to
CO1[K2]	relate day-to-day transaction	ons using accounting package.
CO2[K6]	create ledgers and account	ing vouchers of a company in a computerized format
CO3[K3]	identify inventory voucher	s.
CO4[K4]	analyse financial accounts	and stock summaries
CO5[K2]	outline the financial statem	nents for tax purposes.

Course Co		MAJOR COURSE
	de: GLPA5L	Course Title: COMPUTERISED ACCOUNTING - LAB
On successi	ful completion of the	course, the learners should be able to
CO1[K2]	relate day-to-day tr	ransactions using accounting package.
CO2[K6]	create ledgers and	accounting vouchers of a company in a computerized format
CO3[K3]	identify inventory	vouchers.
CO4[K4]	analyse financial a	ccounts and stock summaries
CO5[K2]	outline the financia	al statements for tax purposes.
Course Co	de:GLPA5E1	Course Title:FINANCIAL MANGEMENT
On successi	ful completion of the	course, the learners should be able to
CO1[K2]	explain the basic c business.	oncepts of financial management and profitability techniques in
CO2[K4]		geting techniques for effective decision making
CO3[K4]	identify the concep	ot of cost of capital in analyzing profitability of the companies
CO4[K3]	estimate the worki	ng capital requirements for varied business situations
CO5[K4]	apply the procedur	e for formulating dividend policies of the companies
		ELECTIVE COURSE
Course Co	de:GLPA5E2	ELECTIVE COURSE  Course Title: ADVANCED AUDITING
Course Co	de:GLPA5E2 Ful completion of the	ELECTIVE COURSE  Course Title: ADVANCED AUDITING  course, the learners should be able to
Course Co On successi CO1[K2]	de:GLPA5E2 ful completion of the describe the princip	Course Title: ADVANCED AUDITING course, the learners should be able to bles and practices of auditing.
Course Coon successing CO1[K2]	de:GLPA5E2  Ful completion of the describe the principle examine the audition	Course Title: ADVANCED AUDITING course, the learners should be able to bles and practices of auditing.  ng and assurance standards.
Course Coon successing CO1[K2] CO2[K4] CO3[K3]	de:GLPA5E2  ful completion of the describe the principle examine the audition determine the procurant liabilities.	ELECTIVE COURSE  Course Title: ADVANCED AUDITING  course, the learners should be able to  bles and practices of auditing.  ng and assurance standards.  edure for vouching the financial transactions and verifying the assets
Course Coon successing CO1[K2] CO2[K4] CO3[K3] CO4[K2]	de:GLPA5E2  Ful completion of the describe the principle examine the audition determine the procure and liabilities.	ELECTIVE COURSE  Course Title: ADVANCED AUDITING  course, the learners should be able to ples and practices of auditing.  Ing and assurance standards.  The dure for vouching the financial transactions and verifying the assets are of auditing in special entities  Try registers/records of a company

		ELECTIVE COURSE
Course Coo	le:GLPA5E2	Course Title: ADVANCED AUDITING
On successf	ful completion of the course,	the learners should be able to
CO1[K2]	describe the principles and	practices of auditing.
CO2[K4]	examine the auditing and a	assurance standards.
CO3[K3]	determine the procedure for and liabilities.	or vouching the financial transactions and verifying the assets
CO4[K2]	explain the practices of aud	diting in special entities
CO5[K4]	analyse the statutory regist	ers/records of a company

	ELECTIVE COURSE	
Course Coo	de:GLPA5E3 Course Title:INTERNATIONAL MARKE	TING
On successf	ful completion of the course, the learners should be able to	
CO1[K2]	explain the basic concepts, principles and practices of international mark	eting.
CO2[K3]	identify the environment of global marketing	
CO3[K2]	describe the functioning of international business organizations and their bodies	
CO4[K4]	analyze the proper use of distribution channels to market an organization and services effectively	's product
CO5[K4]	examine product marketing decisions in various stages of product life cy	cle
	ful completion of the course, the learners should be able to	
	ELECTIVE COURSE	
Course Coo	de:GLPA5E4 Course Title:BUSINESS ENVIRONMENT	1
On successf		
CO1 [K2]	describe the basic concepts of business environment.	
CO2 [K2]	explain the structure of the economy.	
CO3 [K3]	apply the various Policies and Acts regarding business.	
	apply the various Policies and Acts regarding business.	io in business.
	apply the various Policies and Acts regarding business.	io in business.
	apply the various Policies and Acts regarding business.	io in business.
	apply the various Policies and Acts regarding business.	io in business.
	apply the various Policies and Acts regarding business.	io in business.
	apply the various Policies and Acts regarding business.	rio in business.
	apply the various Policies and Acts regarding business.	rio in business.
	apply the various Policies and Acts regarding business.	tion, external
	apply the various Policies and Acts regarding business.	tion, external
	apply the various Policies and Acts regarding business.	tio in business.
	apply the various Policies and Acts regarding business.	tion, external

		ELECTIVE COURSE
Course Coo	le:GLPA5E4	Course Title:BUSINESS ENVIRONMENT
On successf	ul completion of the course,	the learners should be able to
CO1 [K2]	describe the basic concepts	s of business environment.
CO2 [K2]	explain the structure of the	economy.
CO3 [K3]	apply the various Policies	and Acts regarding business.
CO4 [K4]	analyse the various technic	ues and practices based on the changing scenario in business.
CO5 [K3]	identify the macro level en	vironment of business

		MAJOR COURSE
Course Coo	de:GLPA61	Course Title:ACCOUNTANCY – VI
On successf	ul completion of the course, the	he learners should be able to
CO1[K2]		practices for amalgamation, absorption, external uidation of companies.
CO2K3]	ascertain the financial results	s of Insurance Companies.
CO3 [K3]	consolidate the balance shee	et of Holding and Subsidiary companies.
CO4[K6]	prepare Statement of affairs	and Liquidator's Final Statement of Account.
CO5[K4]	examine the accounting tacti	ics applicable in Computerized Environment

		MAJOR COURSE
Course Cod	le:GLPA62	Course Title:BANKING LAW AND PRACTICE
On successf	ul completion of the course	the learners should be able to
CO1[K2]	explain the basic concepts	s and theories of banking.
CO2[K4]	examine the relationship	of a banker and a customer relating to banking operations
CO3[K4]	analyze the various banki	ng products and services available to the customers
CO4[K2]	discuss the legal aspects of	of Indian Banking System
CO5 [K2]	describe the features and	significance of modern banking technologies

		MAJOR COURSE
Course Coo	le: GLPA6P	Course Title:PROJECT
On successf	ul completion of the course,	the learners should be able to
CO1[K3]	apply the tax provisions un	der various heads.
CO2[K3]	compute the income tax for	r individual and corporate
CO3[K4]	analyzing the various bank	ing and Insurance activities
CO4[K2]	discuss the legal aspects of	Fauditing, MCA, Borrowing and ERP
CO5[K2]	describe the procedure invo	olved in the foreign trade practices

		MAJOR COURSE
Course Co	de:GLPA62	Course Title:BANKING LAW AND PRACTICE
On success	ful completion of the co	urse, the learners should be able to
CO1[K2]	explain the basic conc	epts and theories of banking.
CO2[K4]	examine the relationsh	hip of a banker and a customer relating to banking operations
CO3[K4]	analyze the various ba	anking products and services available to the customers
CO4[K2]	discuss the legal aspec	cts of Indian Banking System
CO5 [K2]	describe the features a	and significance of modern banking technologies
	le: GLPA6P	Course Title:PROJECT
	•	rse, the learners should be able to
CO1[K3]	apply the tax provision	
CO2[K3]	compute the income ta	x for individual and corporate
CO3[K4]	, ,	panking and Insurance activities
CO4[K2]	discuss the legal aspect	ts of auditing, MCA, Borrowing and ERP
CO4[K2]	discuss the legal aspect	ts of auditing, MCA, Borrowing and ERP involved in the foreign trade practices
CO4[K2]	discuss the legal aspect	ts of auditing, MCA, Borrowing and ERP involved in the foreign trade practices
CO4[K2]	discuss the legal aspect	ts of auditing, MCA, Borrowing and ERP involved in the foreign trade practices
CO4[K2]	discuss the legal aspect	ts of auditing, MCA, Borrowing and ERP involved in the foreign trade practices
CO4[K2]	discuss the legal aspect	ts of auditing, MCA, Borrowing and ERP involved in the foreign trade practices
CO4[K2]	discuss the legal aspect	ts of auditing, MCA, Borrowing and ERP involved in the foreign trade practices
CO4[K2]	discuss the legal aspect	ts of auditing, MCA, Borrowing and ERP involved in the foreign trade practices
CO4[K2]	discuss the legal aspect	ts of auditing, MCA, Borrowing and ERP

		ELECTIVE COURSE
Course Coo	le:GLPA6E1	Course Title:STRATEGIC MANAGEMENT
On successf	iul completion of the course,	the learners should be able to
CO1[K2]	explain the basic concepts,	principles, policies of strategic management
CO2[K4]	illustrate corporate and bus analysis	siness strategies with varied strategic intent and organizational
CO3[K4]	examine the procedures in	strategic implementation and control
CO4[K3]	apply the strategies in vario	ous functional areas of management
CO5[K6]	evaluate the link between s	sustainability strategy and organisational performance

		ELECTIVE COURSE
Course Coo	le:GLPA6E1	Course Title:STRATEGIC MANAGEMENT
On successf	ul completion of the course,	the learners should be able to
CO1[K2]	explain the basic concepts	, principles, policies of strategic management
CO2[K4]	illustrate corporate and business strategies with varied strategic intent and organizational analysis	
CO3[K4]	examine the procedures in strategic implementation and control	
CO4[K3]	apply the strategies in various functional areas of management	
CO5[K6]	evaluate the link between sustainability strategy and organisational performance	
Course Coo	ie:GLPA6E2	Course Title: ENTREPRENEURSHIP DEVELOPMENT
Course Co	de:GLPA6E2	Course Title: ENTREPRENEURSHIP
	-	the learners should be able to  ypes and significance of entrepreneurship and women
CO1[K2]	entrepreneurship	
COOFTE 43		1 1 2 0 111 1
CO2[K4]	classify market and channel	el selection for small business
CO2[K4] CO3[K2]	classify market and channel	selection and implementation of business projects and
CO3[K2]	classify market and channel describe the procedure in s supporting services availal	selection and implementation of business projects and
CO3[K2]	classify market and channel describe the procedure in s supporting services availal	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship
CO3[K2]	classify market and channel describe the procedure in supporting services availal examine the Government s	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship
CO3[K2]	classify market and channel describe the procedure in supporting services availal examine the Government s	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship
CO3[K2]	classify market and channel describe the procedure in supporting services availal examine the Government supply the skills for starting	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship
CO3[K2] CO4[K4] CO5[K3]	classify market and channel describe the procedure in supporting services availal examine the Government supply the skills for starting	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship g a small scale business
CO3[K2] CO4[K4] CO5[K3]	classify market and channel describe the procedure in supporting services available examine the Government supply the skills for starting	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship g a small scale business  OB ORIENTED COURSE
CO3[K2] CO4[K4] CO5[K3]  Course Coc On successf	describe the procedure in supporting services available examine the Government supply the skills for starting  JO  de:GLJO71  ul completion of the course, explain the basic concepts	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship  g a small scale business  OB ORIENTED COURSE  Course Title:E-FILING OF TAX RETURNS  the learners should be able to of GST.
CO3[K2] CO4[K4] CO5[K3]  Course Coc On successf CO1[K2] CO2[K2]	describe the procedure in supporting services available examine the Government supply the skills for starting  JO  de:GLJO71 ful completion of the course, explain the basic concepts illustrate the procedures are	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship g a small scale business  B ORIENTED COURSE  Course Title:E-FILING OF TAX RETURNS  the learners should be able to of GST.  Ind legal provisions in GST registration and documentation.
CO3[K2] CO4[K4] CO5[K3]  Course Coc On successf CO1[K2] CO2[K2] CO3[K4]	describe the procedure in a supporting services available examine the Government of apply the skills for starting  JO  de:GLJO71 ful completion of the course, explain the basic concepts illustrate the procedures are analyse the tax provisions	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship g a small scale business  B ORIENTED COURSE  Course Title:E-FILING OF TAX RETURNS  the learners should be able to of GST.  Ind legal provisions in GST registration and documentation.  Trelating to input tax credit.
CO3[K2] CO4[K4] CO5[K3]  Course Coc On successf CO1[K2] CO2[K2]	describe the procedure in a supporting services available examine the Government of apply the skills for starting  JO  de:GLJO71 ful completion of the course, explain the basic concepts illustrate the procedures are analyse the tax provisions	selection and implementation of business projects and ble to the entrepreneurs support in developing entrepreneurship g a small scale business  B ORIENTED COURSE  Course Title:E-FILING OF TAX RETURNS  the learners should be able to of GST.  Ind legal provisions in GST registration and documentation.

	JO	B ORIENTED COURSE
Course Coo	le:GLJO71	Course Title:E-FILING OF TAX RETURNS
On successf	ul completion of the course,	the learners should be able to
CO1[K2]	explain the basic concepts	of GST.
CO2[K2]	illustrate the procedures an	nd legal provisions in GST registration and documentation.
CO3[K4]	analyse the tax provisions	relating to input tax credit.
CO4[K3]	apply the tax provisions on	valuation of supply of goods and services.
CO5[K2]	describe the procedure and	provisions in filing of GST returns and claiming refund

JOB ORIENTED COURSE		
Course Co	de:GLJO71L	Course Title:E-FILING OF TAX RETURNS-LAB
On success:	ful completion of the cou	rse, the learners should be able to
CO1[K2]	explain the basic conce	
CO2[K2]	illustrate the procedures and legal provisions in GST registration and documentation.	
CO3[K4]	analyse the tax provisions relating to input tax credit.	
CO4[K3]	apply the tax provisions on valuation of supply of goods and services.	
CO5[K2]	describe the procedure	and provisions in filing of GST returns and claiming refund