

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester 1

Financial Accounting I

Programme: B.Com (Hons. +Gen) under CCF

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

R- Remembering, U- Understanding, Ap- Applying, An- Analysing, E- Evaluating, C- Creating

Semester- I (July to December)
Financial Accounting I

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Name	Financial Accounting I
Year and Semester	1st year 1st semester
Course Objective	Basic Idea about Accountancy

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	Nature of accounting, users of accounting information, basic concept and conventions of accounting, double entry system, accounting cycle.	1,2, 4	R, U, AP
Unit 2 Determination of Business Income	CO2	Concept of revenue and expenses recognition, valuation of inventory, depreciation, reserves and provisions.	1, 2,4,6	U,AP,AN,E
Unit 3 Introduction to Accounting Standard	CO3	Concepts, benefits, procedures of accounting standards in India and IFRS.	1, 2, 3,4,6	R, U, AP, AN, E, Cr .
Introduction to Accounting Theory		Concept of accounting theory, understanding of GAAP, Fair value accounting.		
Unit 4 Final Accounts of Trading concern	CO4	How to prepare financial statements of sole-proprietorship business.	1,2,4,6, 7, 8	U,AP, AN, E, Cr
Unit 5 Financial statements from Incomplete records and of	CO5	How to prepare financial statements from incomplete records and of non-profit organizations.	1,2,4,6,7, 8	U, AP, AN, E,Cr

NPO				
Unit 6 Accounting for special sales transaction	CO6	How to prepare consignment and accounting for sales on approval.	1, 2, 4, 6, 8	U, AP, AN, E, Cr
Sectional and Self-balancing ledger		Concept of self-balancing ledger, advantages, recording process, and preparation of adjustment accounts.		
Insurance claim for loss of stock and loss of profit		Loss of stock- Physical & ownership concept, concept of under-insurance and average clause, computation of claim. Loss of profit- Concept-insured and uninsured standing charges, GP rate, short sales & increased cost of working, average clause & computation of claim.		

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3				
CO2	3	3		3		2		
CO3	3	3	2	3		3		
CO4	3	3		3		3	3	3
CO5	3	3		2		3	3	3
CO6	2	3		3		3		3
AVERAGE	2.83	2.83	2	2.83		2.80	3	3
Correlation Level (1-Low (40% < Achievement < 50%), 2-Medium (50% < Achievement < 60%), 3-High (60% < Achievement))								

Lecture Plan of Financial Accounting 1

Total Marks 100

Tutorial: 25

Semester End Examination: 75

Unit	Topics	Details	Marks Allotted	No.of Lectures
1.	Introduction	- Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. - Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. - Bases of accounting; cash basis and accrual basis. - Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.	5	5
		- Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses. - Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.		
2.	Concepts for determination of Business Income	- The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision. - Reserves and provisions: Meaning; Objective; Types & Accounting	15	15
		- Capital and revenue expenditures and receipts: general introduction only. - Adjustment and rectification		
	Introduction to Accounting Standard	Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).		

3	Introduction to Accounting Theory	Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting	10	10
4	Final accounts of Trading Concern	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	15	15
5	Financial statements from Incomplete records and of NPO	Preparation of financial statements: a) from incomplete records b) of non-profit organization	10	12
6	Accounting for special sales transaction	- Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee - Accounting for sale on approval	25	23
	Sectional and Self balancing ledger	Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.		
	Insurance claim for loss of stock and loss of profit	Loss of stock- Physical & ownership concept, concept of under-insurance and average clause, computation of claim- with price changes, consideration of unusual selling line; price reduction etc. Loss of profit- Concept-insured and uninsured standing charges, GP rate, short sales & increased cost of working, average clause & computation of claim.		

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester 1
Principles and Practices of Management
Programme: B.Com (Hons. +Gen)under CCF

Table 1: Programme Specific Outcomes for B.Com (PSO):

Sl No	On completing B.Com , the students will be able to
PSO 1	Specialize in a specific area of commerce, such as accounting, finance, marketing or international business.
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PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

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Semester- I (July to December)
Principles and Practices of Management

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Name	Principles and Practices of Management
Year and Semester	1st year 1st semester
Course Objective	Basic Idea about Management

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	Definition, importance, functions, levels of management and management theories.	1,2,3	R, U, AP
Unit 2 Planning	CO2	Meaning, nature, purpose, types, limitations of planning, strategic planning and decision making.	1, 2,4,7,8	R,U,AP,AN, E
Unit 3 Organizing	CO3	Concept, need, different organization structure, Departmentation, Delegation of Authority, Span of Management and Centralization and De-centralization of Authority.	3,4,5,6,8	U, AP, AN, E
Unit 4 Directing and Leadership	CO4	Concept, importance, major theories of leadership.	2,3, 4,5,8	R,U,AP, AN, E, Cr
Unit 5 Motivation, Co-ordination and Control	CO5	Concept, importance, theories of motivation, concepts, importance and principles of co-ordination and control.	2,3,4, 5,8	R,U,AP, AN, E, Cr

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	3	2					
CO2	3	2		3			2	3
CO3			3	2	3	3		3
CO4		2	3	3	3			3
CO5		2	3	3	3			3
AVERAGE	3	2.23	2.75	2.75	3	2	2	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement))								

Lecture Plan of Principles and Practices of Management
CC 1.2 Chg
Total Marks 100
Internal Assessment: 25
Semester End Examination: 75

Unit	Topics	Details	Marks Allotted	No.of Lectures
1	Introduction	Management definition, importance, functions, levels and universality of management and different schools of thoughts.	16	16
2	Planning	Concept, importance, steps, types, barriers to effective planning and remedial measures, strategic planning and concept	16	16

		forecasting.		
3	Organizing	Concept, importance, principles, different organization models, departmentation, delegation of authority, Centralization & Decentralization, span of management.	16	16
4	Directing and Staffing	Concept, importance of directing and staffing. Concept, importance, types of leadership traits, leadership models(Tannenbaum & Schmidt's & Blake & Mouton's).	16	16
5	Motivation, Co-ordination and Control	Concept, importance, importance of need theory, contributions of McGregor, Maslow, Herzberg. Co-ordination: Concepts, importance, principles and implementation	16	16

		on techniques. Control: importance and tools of control.		
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HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester I

Entrepreneurship Development
Programme: B.Com (Hons. + Gen) under CCF

Table 1: Programme Specific Outcomes for B.Com (PSO):

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PSO 2	Develop analytical, critical thinking skills and solve complex business problems.
PSO 3	Improve their communication skills, both written and verbal through coursework.
PSO 4	Analyze data, make informed decisions and propose solutions to real-world business challenges.This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in growing Trade, Industry and Research.
PSO 7	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PSO 8	Enhance career prospects. Graduates are prepared for a wide range of job opportunities in fields like finance, accounting, marketing, business management and more.

Course Outcomes (CO) are mapped to the revised Bloom's Taxonomy using the following abbreviations

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Semester- I (July to Dec)
Entrepreneurship Development

Programme	B.Com (Hons. + General)
Course Name	Entrepreneurship Development
Year and Semester	Year 1, Semester-I
Course Objective	To equip the students with knowledge, skills, and mind-set necessary to start and manage a successful business with an understanding of ethical principles and values within the context of business practices.

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Module I, Unit 1 Basic concept of Entrepreneurship	CO1	What is entrepreneurship, understanding determinants and importance of entrepreneurship, role of family business in India, Contemporary role models in Indian Business	4, 8	U, R
Module I, Unit 2 Complimentary factors of entrepreneurship	CO2	Public and Private system of stimulation, Support and Sustainability, Role of business incubators, angel investors, venture capital, private equity fund, different associations and SHGs.	4, 8	U,AP,E
Module I, Unit 3 Business Idea and Project Report	CO3	Sources of business ideas, feasibility study, writing of business plan, proposals, contents of business plan, designing business processes, preparing project report	2, 3,4, 8	U, AP, C. AN, E
Module I, Unit 4 Resource Mobilisation	CO4	Mobilising resources for start-up, accommodation and utilities, preliminary contracts, basic start-up problems	2,3,4, 8	U,AP, AN, E,R

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1				2				3
CO2				3			2	3
CO3		3	3	3		3		3
CO4		2	3	3	3			3
AVERAGE		2.5	3	2.75	3	3	2	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Lecture Plan of Entrepreneurship Development**Total Marks 100****Tutorial: 25****Semester End Examination:75**

Mod	Unit	Topic	Details	Marks Allotted	No. of lectures
I	1	Basic concept of entrepreneurship	• Meaning • Elements • Determinants and importance of entrepreneurship and creative behavior • Entrepreneurship and Micro, Small and Medium Enterprises • Role of family business in India • The contemporary role models in Indian business, their values, business philosophy and behavioural orientations • Conflict in family business and its resolution	10	10
I	2	Compliment ary factors of entrepreneurship	• Public and Private system of stimulation • Support and sustainability of entrepreneurship • Requirement, Availability and access to finance • Marketing assistance, Technology and Industry Accommodation • Role of industries/entrepreneur's associations and self-help groups • The concept, role and functions of business incubators, angel investors, Venture capital and Private Equity fund	10	10

I	3	Business Idea and Project Report	• Sources of business ideas and tests of feasibility, Significance of writing the business plan/project proposal • Contents of business plan/project proposal • Designing business processes • Location, Layout operation, Planning and control • Preparation of project report	10	10
I	4	Resource Mobilisation	• Mobilising Resources for start-up • Accommodation and utilities • Preliminary Contracts with the vendors, suppliers, bankers, principal customers • Basic start-up problems	10	10