

HERAMBA CHANDRA COLLEGE

DEPARTMENT OF COMMERCE

Semester 1

Financial Accounting I

Programme: B.Com (MAJOR / MDC) 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 organisation'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 (MAJOR / Minor)
Course Code	DSCC-1; MDC-1
Course Name	Financial Accounting I
Year and Semester	1 st year 1 st semester
Course Objective	Basic idea about Financial Accounting

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, Double entry book keeping system, Accounting Cycle – Journal, Ledger and Trial Balance, Basis of accounting, Basic Concepts and Conventions.	1, 2, 4, 5, 7, 8	R, U, Ap, E, C
Unit 2 Concepts for determination of Business Income	CO2	Concept of recognition of revenue and expenditure, Concept of Inventories: Inventory valuation lower of cost or market value, Inventory ascertainment and reconciliation. Concept of depreciation, Computation of Depreciation, disposal of depreciable asset, change in method of depreciation, Concept and computation of Reserve and Provision; Concept and accounting of revenue expenditure and receipts; Adjustment (including goods with customer pending approval), Rectification entry	1, 2, 4, 7, 8	R, U, Ap, An, E, C
Unit 3 Final accounts of Trading Concern	CO3	Preparation of financial statement of: Sole trade business entities from a trial balance – Manufacturing, Trading, Profit & Loss A/c and Balance Sheet.	1, 2, 4, 5, 6, 7, 8	R, U, Ap, An, E, C
Unit 4 Financial Statement of NPO and from Incomplete records	CO4	Preparation of Receipts & Payment A/c, Income & Expenditure A/c and Balance Sheet transaction approach.	1, 2, 7	R, U, Ap, An, E
Unit 5 Sectional and Self-balancing Ledger	CO5	Concept of Sectional Balancing, control a/c preparation and Self Balancing Ledger, Recording process, preparation of adjustment accounts.	1, 2, 4	U, Ap

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	3		3	2		3	3
CO2	3	3		2			3	2
CO3	3	3		3	3	3	3	3
CO4	3	2					3	
CO5	2	2		2				
AVERAGE	2.8	2.6		2.5	2.5	3	3	2.6

Correlation Level: 1-Low (40%<Achievement<50%), 2-Medium (50%<Achievement<60%), 3-High (60%<Achievement)

Lecture Plan of Financial Accounting I (Major/Minor)**Credit of the Paper 4****Total Marks: 100****Tutorial: 25****Semester End Examination: 75**

Unit	Topics	Details	Faculty
1	Introduction	Nature of accounting, Double entry book keeping system, Accounting Cycle – Journal, Ledger and Trial Balance, Basis of accounting, Basic Concepts and Conventions.	NPD, JG, PD, PB,
2	Concepts for determination of Business Income	Concept of recognition of revenue and expenditure, Concept of Inventories: Inventory valuation lower of cost or market value, Inventory ascertainment and reconciliation. Concept of depreciation, Computation of Depreciation, disposal of depreciable asset, change in method of depreciation, Concept and computation of Reserve and Provision; Concept and accounting of revenue expenditure and receipts; Adjustment (including goods with customer pending approval), Rectification entry	NPD, JG, PB
3	Final accounts of Trading Concern	Preparation of financial statement of: Sole trade business entities from a trial balance – Manufacturing, Trading, Profit & Loss A/c and Balance Sheet.	NPD, JG, PB, AP
4	Financial Statement of NPO and from Incomplete records	Preparation of Receipts & Payment A/c, Income & Expenditure A/c and Balance Sheet transaction approach.	NPD, JG, PD
5	Sectional and Self-balancing Ledger	Concept of Sectional Balancing, control a/c preparation and Self Balancing Ledger, Recording process, preparation of adjustment accounts.	NPD, JG, PD, RSS

**ACADEMIC PLANNING OF CCF CURRICULAM
HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE**

Semester 1(July to December)

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

Principles of Management (CC 1.2 Chg)

Programme	B.Com (Hons. + General)
Course Code	CC 1.2 Chg
Course Name	Principles of Management
Year and Semester	1st Year 1st Semester
Course Objective	Basic Idea about Management

Lecture Plan of Principles of Management CC 1.2 ChG

Total Marks 100

Internal Assessment: 20

Semester End Examination: 80

Unit	Topics	Details	Faculty
1.	Introduction	Management definition, importance, functions, levels of management task and skills, Management theories- Classical(Taylor&Fayol), Neo-classical(Elton Mayo&Mary Parker Follet) and Modern school of management (Peter Drucker & Michel Porter), Managerial roles(Mintzberg), Social Responsibility of Management And it's significance.	MM, SCB, SS, RG
2.	Planning	Meaning, nature, purpose, types, premises, elements of planning and limitations of planning; Strategic planning-concept, process and importance, Decision Making-concept, importance; Environment analysis and SWOT analysis (concept and elements).	MM, SCB, SS, RG
3.	Organising	Concept, need, principles, steps in organising, different organization structure (line, staff, functional, project and new organisational structure-basic concepts) Departmentation-need, basis, , Delegation of authority-elements, principles; Centralization & Decentralization of Authority; Span of Management; concept and factors determining span of management.	MM, SCB, SS, RG

4.	Directing and Leadership	Directing: Concept, elements and importance; Leadership: Concept, importance, types, Major theories of Leadership (Liberty's system four theory, Blake and Morton's Managerial Grid theory, Fred Fiedler's situational leadership, Tannenbaum & Schmidt's Behavioural Model, Trait theory of leadership).	MM, SCB, SS, RG
5.	Motivation, Coordination and Control	Motivation: Concept, steps importance, f, Motivation theories: Maslow's Need Hierarchy theory, Herzberg's Two factor theory and Mc Gregor's theory of X and Y. Co-ordination: Concepts, importance, principles, Control: Concept, Importance and Managerial tools of control.	MM, SCB, SS, RG

ACADEMIC PLANNING OF CCF CURRICULUM

HERAMBA CHANDRA COLLEGE

DEPARTMENT OF COMMERCE

Semester-I (July to December)

Entrepreneurship Development:

Programme	B.Com (4yrs Hons + 3yrs General)
Course Code	SEC-1
Course Name	Entrepreneurship Development
Year and semester	First year, first Semester
Course objective	Basic idea about entrepreneurship which can help students to develop skills and an entrepreneurial mindset that can help them in many ways including building an entrepreneur mindset, developing creativity, building network, learning problem identification, developing communication skills, learning about entrepreneurial motivation and building business knowledge.

Lecture plan of entrepreneurship development

Total marks: 100

Tutorial Exam: 25 marks

Semester End Examination: 75 marks

Unit	Topics	Details	Faculty
1	Basic concept of Entrepreneurship	Meaning, elements, determinants, and importance of entrepreneurship, definition of entrepreneur, different types of entrepreneur, need for creativity and innovation, intrapreneurship, role of family business in India, the contemporary role models in Indian business, including women, entrepreneur, their values, business, philosophy, and behavioural orientations, conflict in family, business, and its resolution	MM,SC,SK,SCB, RG
2	Complimentary Factors of Entrepreneurship	Public And Private System of Stimulation, Support And Sustainability of Entrepreneurship, Requirement, Availability And Access To Finance,	IG,NPD,RG,SM,PB

		Marketing Assistance, Technology, And Industrial Accommodation, Role of Industries/Entrepreneurs Associations, And Self Groups- The Concept, Role And Functions of Business, Incubator, Angel, Investors, Venture Capital, And Private Equity Fund.	
3	Business idea and project report	Sources of business ideas, innovation, life, cycle, creative process, significance of writing the business plan or project proposal, concept, importance, and contents of business plan or project proposal, designing, business processes, location, layout, operation, planning and control, preparation of feasibility study report and project report	MM,SC,SM,NPD,AS.
4	Resource mobilisation	Mobilising resources for entrepreneurship, need for financing entrepreneurship, micro, small and medium enterprises, meaning, advantages and disadvantages, start-up, mobilising resources for start-up, accommodation and utilities, preliminary contracts with the vendors, suppliers, bankers, principal, customers, basic data problems, methods to solve start-up problems.	SK,IG,SCB,SC,PB.

ACADEMIC PLANNING OF CCF CURRICULAM
HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE

Semester 2 (January to June)

**Programme: B.Com. 4-year (Honours / Honours with Research) and
 B.Com. 3-year Under CCF (NEP, 2020)**

Cost Accounting I

Programme	B.Com (4 year + 3 year)
Course Code	Major Paper 2
Course Name	Cost Accounting I
Year and Semester	1st Year, 2nd Semester
Course Objective	To equip students with basic skills and knowledge that helps them to build up clear concept about the subject. And they will be ready to go beyond the basics to have the advance knowledge of the subject.

Lecture Plan of Cost Accounting I
Credit of the Paper 4

Total Marks: 100 marks
Tutorial Examinations: 25 marks
Semester-end Examinations: 75 marks

Unit	Topics	Details	Faculty
1	Introduction	Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centers, Types of costs, classification of costs- Direct-Indirect, Element wise, Function wise, Behaviour wise, Sunk Cost, opportunity Cost, Incremental and Differential cost. Costing Methods and Techniques (introduction only).	JG BBC SDG PD SM AL PB

2	Material Costs	Purchase of materials: Organisation, purchase procedure, documentation, determination of material purchase costs. Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. Materials control: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average. Treatment of Normal and Abnormal Loss of Materials	PD LPD PB ALP ASG SK AP
3	Employee Cost and Incentive Systems	Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover). Main Principles for sound system of wage incentive schemes, labour utilisation; System of Wage Payment and Incentives(Halsey, Halsey-weir, Rowan and Efficiency based); Group Bonus scheme (simple) System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose	JG BBC SDG RSS SK AL SD
4	Accounting for Overhead	Introduction: Definition, Classification of Overhead-Functional and Behavioural. Manufacturing Overheads: Allocation and apportionment of Overhead; Absorption of Overhead: Blanket and Departmental rate; various methods of absorption and their applications; Under absorption/over absorption of overheads and their treatment. Administration and Selling & Distribution Overheads and their charging	PD LPD SM PB AP ASG SD
5	Cost Statement	Preparation of Cost Sheet, Single product and Multi-product, estimation and price quotation	BBC LPD RSS ALP SM PB ASG

Semester 2 (December to July)

Minor Paper 2

Programme: B.com (Hons.+ Gen)under CCF(NEP2020)

Programme	B.Com (Hons. + General)
Course Code	CC 2.2 Chg
Course Name	Marketing management and Human resource Management
Year and Semester	1st year 2nd semester
Course Objective	Basic understanding and implementation of marketing skills and expertise

Marketing Management and Human Resource Management

Credit of the Paper 4

Semester-end Examinations: 75 marks

Tutorial Examinations: 25 marks

Total 100 marks

Module 1: Marketing Management

Semester-end Examinations – 40 marks

Unit	Topics	Details	Faculty name
1	Introduction	Meaning of market, Objectives and Importance of Marketing; Societal Marketing concept Selling vs. Marketing; Marketing mix [concepts, components] Marketing environment: concept, importance, and components	MM SCB RG SC
2	Market Segmentation	Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.	IG SM PB RSS

3	Product	Concept and importance, Product classifications; Concept of product mix; Branding-Concept, packaging and labelling ; Product life-cycle [concept], New Product Development Process.	SCB SM IG RG
4	Pricing and Distribution	Pricing [Meaning, objectives, Significance and methods] Factors affecting price of a product. Pricing policies and strategies Distribution Channels - meaning and importance; Types of distribution channels	SM PB ASG
5	Promotion and Recent developments in marketing	Promotion: Nature and importance of promotion; Types of promotion: advertising, personal selling, publicity & sales promotion, Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.	RG MM SC SCB

Module 2: Human Resource Management
Semester-end Examinations – 35 marks

Unit	Topics	Details	Faculty name
1	Nature and Scope	Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance of HRM	IG MM RG SC
2	Human Resource Planning	Definition, Need of Human Resource Planning, Factors affecting Human Resource Planning.	SCB IG RSS
3	Recruitment and Selection	Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy–process–sources of Recruitment Definition of Selection, Steps in selection.	PB IG SM
4	Training and Development	Training and Development Meaning and purpose of training, Benefits of training to organization and employees –Training methods.	ASG RSS PB

5	Job Evaluation and Performance Appraisal	Job evaluation- objectives, scope, Job analysis, Job description, Job Specification-basic concept and significance, Performance Appraisal-Concept	RG SCB SC SM
---	--	---	-----------------------

DIRECT TAX I – Major (Core) Paper 4

Programme	B.Com (4 Years + 3 Years)
Course Code	Major (Core) Paper 4
Course Name	Direct Tax I
Year and Semester	2nd Year, 3rd Semester
Course Objective	To develop a comprehensive understanding of the fundamental principles of taxation, including types of taxes, tax structures and the rationale behind taxation.

Lecture Plan of Tax I Major (Core) Paper 4

Marks 100

Tutorial Examination: 25

Semester End Examination: 75

Unit	Topics	Details	Lectures Hours	Faculty
1	a) Basic Concepts and Definitions under IT Act.	Assessee ,Previous Year, Assessment Year, Person, Income, Sources of Income, Heads of Income, Gross Total Income, Total Income, Tax Evasion, Tax Avoidance, Tax planning, Tax Management.	8	ASG, AL, NPD, IG, AP, SD
	b) Residential Status and Incidence of Tax	Determination of Residential Status of an Individual, Incidence of Tax on the basis of Residential Status.		
2	a) Incomes which do not form part of Total Income	10(1), 10(2), 10(2A), 10(5). 10(7), 10(10), 10(10A), 10(10AA), 10(10D), 10(11),10(12), 10(13A), 10(14), 10(15), 10(16), 10(17), 10(32).	5	PD, AP, RSS, SK
	b) Agricultural Income	Definition, Determination of agricultural and non-agricultural income, Partial integration of agricultural and non-agricultural income (concept only).		

3	Heads of Income and Provisions governing Heads of Income Salaries :	Chargeability, Scale of pay, Net Salary, Bonus, Commission, Allowances, Perquisites, Profits in lieu of Salary, Deductions U/S16, Provident Fund, Gratuity, Pension, Commutation of Pension, Leave Salary, Application of Sec 115 BAC, Computation of Income from Salary.	15	SDG, ASG, PB, ALP, SK
4	Heads of Income and Provision s governing Heads of Income Income from House Property :	Chargeability, Annual Value, Deductions U/S24 read with Sec 25, Special Provision for arrears of rent and subsequent receipt of unrealised rent, Computation of income from house property: let out, self-occupied and used for own business.	12	AP, ASG, AL, LD, SM, SD, PD
5	Heads of Income and Provision s governing Heads of Income	<p>a) Profit and gains of Business or Profession: Business and Profession – meaning, chargeability, Special emphasis on Sec 30, 31, 32, 35, 35D, 36(1) (ib), (ii), (iii), (iv), (vii), 37(1), 37(2B), 40A(2), 40A(3), 43B, Computation of Profits and gains of Business or Profession.</p> <p>b) Capital Gains: Chargeability, Meaning and types of Capital assets and Capital gains, Basic concept of transfer, Cost of acquisition, Cost of improvement, Concept of indexation, Exemptions U/S 54, 54B, 54EC, 54F, Computation of Short Term Capital Gains and Long Term Capital Gains, Capital gains on transfer of bonus and right shares.</p> <p>c) Income from Other Sources: Chargeability, Incomes taxable under the head excluding deemed dividend and gifts, Computation of income from other sources.</p>	20	ALP ASG AL, SD, NPD,

Semester 3 (July to December)

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

Consumer Behaviour (M1) (Minor Paper 3) (Elective Paper)

Programme	B.Com (Hons. + General)
Course Code	Minor Paper 3 (M1)
Course Name	Consumer Behaviour
Year and Semester	2nd Year 3rd Semester
Course Objective	Understanding Consumer Decision-Making, Analyzing Consumer Needs and Wants, Studying Consumer Perception and Examining Consumer Attitudes and Behavior to improve Marketing Strategies

Lecture Plan of Consumer Behaviour Minor Paper 3 (M1) Total Marks 100

Tutorial: 25 (Credit: 1)

Semester End Examination: 75(Credit: 3)

Unit	Topics	Details	No. of Lectures	Faculty
1.	Introduction to Consumer Behaviour	<ul style="list-style-type: none">• Concept and importance of Consumer Behaviour• Consumer Behaviour Model<ul style="list-style-type: none">○ Nicosia Model○ Howard Sheth Model• Marketing Ethics	12	SCB, RG, SC, MM
2.	Determinants of Consumer Behaviour	<ul style="list-style-type: none">• Consumer as an Individual, Need, Motivation• Personality, Perception, Learning Attitude• Communication persuasion• Consumers in their Social & Cultural Setting, the family, Social Class, Cross-Cultural Consumer Behaviour	12	SCB, RG, SC, MM
3.	Consumer Decision-Making process	<ul style="list-style-type: none">• Personal and Societal Influence & Opinion• Consumer decision making process (Product: Goods & Services)	12	SCB, RG, SC, MM

4.	Consumer Behaviour & Society	<ul style="list-style-type: none"> • Health-care Marketing • Political Marketing • Social Marketing • Environmental Marketing • Public Policy & Consumer Protection 	12	SCB, RG, SC, MM
5.	Consumer Behaviour and Market Research	<ul style="list-style-type: none"> • Relevance of Marketing Information System • Market Research in assessing Consumer Behaviour 	12	SCB, RG, SC, MM

**ACADEMIC PLANNING OF CCF 2022 (Under NEP 2020) CURRICULAM
HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester III (July to December)**

**Programme: B.Com. 4-year (Honours / Honours with Research) Curriculam and
Syllabi (under CCF, 2022) and B.Com. 3-Year Course (MDC) (under CCF, 2022)**

MDC (Major /Core) Paper 3

Cost Accounting -II

Programme	B. Com. 4-year (Honours / Honours with Research) and B.Com. 3-Year Course (MDC) (under CCF, 2022)
Course Code	MDC (Major /Core) Paper 3
Course Name	Cost Accounting -II
Year and Semester	1st Year, 3rd Semester
Course Objective	Idea about costing methods and accounting.

SEMESTER III

MDC (Major /Core) Paper 3

Cost Accounting -II

Full Marks 100

Credit of the Paper: 4

Semester-end Examination (Credit 3):	75 marks
Tutorial (Credit 1)	: 25 marks
Total (3 Th+ 1TU)	: 100 marks

Unit	Topic	Content	Lecture Hours	Faculty
1	Cost Book-keeping	Cost Book-keeping Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation.	10	JG,BBC ,PD,LD ,AL,AP
2	Activity Based Costing	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simpleproblems)	8	AP,RSS, SD,PB,S M,NPD.
3	Costing Methods-I	Job Costing (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing), Batch Costing- Basic Concepts Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts,	18	PB,SM,N PD,IG,S K,LD,PD, BBC

		Accounting for material, Accounting for plant used in a contract, Contract Profit, valuation of Work-in-progress. Service Costing - Introduction; Transport only		
4	Costing Methods-II	Process Costing: Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Inter-process profit. Valuation of WIP (under FIFO & Average) and Equivalent units (excluding intermediary process).	18	AP,RSS, JG,BBC, PD,LD,A L,AP
5	Joint Product & By- product	Meaning, treatment and apportionment of valuation of stock and decision relating to further processing	6	JG,BBC, PD,LD,A L,AP,IG
			60	

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester III

Computerised Accounting and Introduction to Data Science (Practical)

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-III (January to June)

Computerised Accounting and Introduction to Data Science (Practical)

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Code	CA-SEC paper 3
Course Name	Computerised Accounting and Introduction to Data Science (Practical)
Year and Semester	2 nd year 3 rd semester
Course Objective	<ol style="list-style-type: none">1. To gain a thorough understanding of computerized accounting systems.2. To equip students with the Tally skills necessary to solve business problems.3. To equip students with the skills necessary to operate real-time computerized accounting software.4. To prepare students for computerized accounting design5. Determine the fundamental descriptive metrics.6. Use descriptive statistics to do exploratory data analysis on the provided data sets.7. Acquire expertise in producing data visualization for a preferred application domain.8. Analyze and comprehend data visualization critically.

Computerised Accounting and Introduction to Data Science (Practical)

Module I

Computerised Accounting & Digitalisation

Semester	SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
III	Computerised Accounting	CO-1	<p>To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose.</p> <p>To help students to work with well- known accounting software i.e. Tally</p> <p>Students will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally software.</p> <p>Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.</p> <p>Demonstrate an understanding of how to maintain a payroll register .This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip, Payroll Statements, Attendance and Overtime Registers etc.</p> <p>Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST,TDS, TCS etc</p>	3,4	Ap, An, C
	Digitalization in India	CO-2	<p>Knowledge about digital paradigm;</p> <p>Realization of importance of digital technology, Aadhaar based e-services;</p> <p>Know-how of communication and networks;</p> <p>Familiarity with the Digilocker and Digital India initiatives;</p> <p>An understanding of use & applications of digital technology like online banking & online payment;</p> <p>Basic knowledge of machine learning and big data.</p>	4,5,6,7	Ap, An

Module II
Introduction to Data Science

Semester	SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
III	Database Applications	CO-3	<p>Examine database concepts and explore the Microsoft Office Access environment.</p> <p>Designing and building database with related tables in datasheet view or by using the table wizard.</p> <p>Managing data in tables.</p> <p>Develop simple, multiple-criteria, calculated fields, parameter, totalling and action-based queries.</p> <p>Designing Forms Build complex forms in design view using different form elements.</p> <p>Build forms of the type: Main/Sub form and query-based.</p> <p>Learning the advanced form design features such as use of the toolbox, command buttons, option groups, combo-boxes, lines or rectangles, or designing a form from scratch in Design view.</p> <p>Generating Reports and creating report based application.</p> <p>Import and export data.</p> <p>Sorting, Retrieving and Analyzing Data.</p>	3,4	Ap, An, C
	Advance Data Management with Spread Sheet	CO-4	<p>Learning to use different functions of MS Excel with regard to data analysis.</p> <p>To understand the principles behind data mining, importing data and organizing data.</p> <p>To apply statistical analysis and technologies on data to find trends, high level visual summaries and solve problems.</p> <p>Learning to start data analysis and modelling.</p>	4,5,6,7	Ap, An
	Tables and Formatting	CO-5	<p>Demonstrating the basic mechanics and navigation of an Excel spreadsheet.</p> <p>Formatting techniques and presentation styles.</p> <p>Learning the use and utility of functions and formulas on excel spreadsheet.</p> <p>Working knowledge of organizing and displaying large amounts and complex data.</p> <p>Using clip art to enhance ideas and information in Excel worksheets.</p> <p>Understanding the need and use of using Excel templates.</p> <p>Securing information in an Excel workbook.</p> <p>Manipulate data using data names and ranges, filters and sort, and validation lists</p> <p>Learning formulas, creating charts and graphs that can easily explain or simplify complex information or data.</p> <p>Analyzing data using Pivot Tables and Pivot Charts.</p>	4	Ap, An

Correlation Level (practical)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1			3	4				
CO2			3		3	4	3	
CO3		3		3				
CO4		3		2				
CO5					4			
Average		3	3	3	3.5	4	3	

Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%),
3- High (60%<Achievement)

Lecture Plan of Computerised Accounting and Introduction to Data Science (Practical)**Full Marks: 100****Credit of the Paper 4 (Practical)****Semester end Examination (Credit - 4 Practical):100 marks****Module I****Computerised Accounting& Digitalisation (50 marks)**

Unit	Topics	Details	Marks Allotted	No. of Lectures (in Hrs)	Faculty Name
Unit:1	Computerised Accounting	1. Basic Concepts - Creating, Altering and Deleting Company, Group & Ledger creation, creation of opening Balance Sheet Inventory – Creation of Stock Items, Stock Group, Stock Category, Units of Measurement, Go down, Transfer of materials across Go down, Manufacturing Voucher (Bill of Materials), Job Costing 2. Accounting voucher, inventory voucher, memorandum voucher, invoicing, 3. Cost Centre, Cost Category, Budgets and Controls 4. Order Processing – Purchase Order Processing, Sales Order Processing, Purchase Bill and Sales Invoice Creation 5. Bank Reconciliation 6. TDS 7. Payroll Accounting 8. Stock Analysis and Reports 9. Financial Reports (Trial Balance, Profit & Loss, Balance Sheet) 10. Backup and Restore, Security Control Setup		50Hours	SD/SM
Unit:2	Digitalization in India	a. Application of e-services like e-PAN, b. Digilocker, c. Online Banking and Payments, d. M-parivahan, Aadhaar-based Services, etc.		10Hours	SD/SM

Module II
Introduction to Data Science (50 marks)

Unit	Topics	Details	Marks Allotted	No. of Lectures (in Hrs)	Faculty Name
Unit:1	Database Applications	Database Terminology, Objects, Creating Tables, working with fields, understanding Data types, Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering; Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria; Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups; Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.		15Hours	SD/SM
Unit:2	Advance Data Management with Spread Sheet	Financial Functions: Ascertainment of Future Value, Present Value, Annuity, Loan repayment break-up, EMI, RATE, TERM, Depreciation (DB, SYD, SLN) Logical Functions: AND, FALSE, IF, IFERROR, NOT, OR, TRUE. Text Functions, Date and Time Functions, Lookup Functions: Vlookup and Hlookup transpose. Mathematical Functions: ROUND, COUNT, COUNIF, MIN, MAX, ROUND, VAR, INT, SQRT, AVERAGE. Statistical Functions: MEAN, MEDIAN, MOD, STDEV Data Validation: What-if-analysis: Goal-seek, Data tables, and Scenario Manager;		30Hours	SD/SM
Unit:3	Tables and Formatting	Pivot – table: Generating pivot-table, and generating pivot charts, inserting pictures, clipart shapes, smart arts, Using Chart wizard: Generating various types' pie-charts, column, bar and area diagram in representing data, using graph in data analysis using excel, Inserting bit map objects, word Art, Create a link to a web-page, use of view menu in excel. Dealing numbers – Currency, Accounting, Numbers, Dates, - short and long data, time, Percentage.		15 Hours	SD/SM