

**HERAMBA CHANDRA COLLEGE**  
**DEPARTMENT OF COMMERCE**  
**Semester III**  
**COST AND MANAGEMENT ACCOUNTING –II**  
**Programme: B.Com (Hons. +Gen) under CCF**

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

Sl. No	On completing B.Com (Hons. & General), 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 (July-Dec)**

Programme	B.Com (Hons. + General)
Course Name	Cost and Management Accounting -II
Year and Semester	Year 2, Semester-III
Course Objective	To equip students with advanced skills and knowledge that go beyond the basics covered in introductory courses and providing them with the knowledge and skills needed to navigate complex business environment

**Table 2: Assigning programme specific objectives with course outcomes:**

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Joint Product & By product  Activity Based Costing	CO1	Meaning, treatment and apportionment of cost; decision relating further processing  Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC	1,2,4,7	U, Ap, An
Unit 2 Budget and Budgetary Control	CO2	Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, flexible budget.	1,2,4,5,6,7	U, Ap, An
Unit 3 Standard Costing	CO3	Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances.	2,3,4,5,6,7	U, Ap, An, E
Unit 4 CVP Analysis, Marginal	CO4	CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety;	2,4,5,6,7,8	U, Ap, An, E

Costing		Graphical presentation of CVP Relationship; Profit Graph Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.		
Unit 5 Short-term Decision Making	CO5	Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity.	2,3,4,5,8	U, Ap, An, E

**Table 3: Correlation Level**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2		3			2	
CO2		3		3	3	3	3	
CO3		3	3	3	3	2	3	
CO4		3		3	3	2	3	3
CO5		2	3	3	2			2
AVERAGE	3	2.6	3	3	2.75	2.33	2.75	2.5
Correlation Level (1- Low( 40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High ( 60%<Achievement)								

**Cost and Management Accounting -II lecture plan: Total Marks: 100 (Tutorial: 25 marks and Semester-end Examinations: 75 marks)**

UNIT	TOPIC	DETAILS	MAKRS ALLOTTED	NO. OF LECTURE S
Unit 1	Joint Product & By product	Meaning, treatment and apportionment of cost; decision relating further processing	20	18
	Activity Based Costing	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC		
Unit 2	Budget and Budgetary Control	Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, flexible budget.	10	12
Unit 3	Standard Costing	Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances.	20	20
Unit 4	CVP Analysis, Marginal Costing	CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.	20	15
Unit 5	Short-term Decision Making	Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity.	10	15

**HERAMBA CHANDRA COLLEGE**  
**DEPARTMENT OF COMMERCE**  
**Semester III**

**TAXATION I**

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

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

Sl. No	On completing B.Com (Hons. & General), 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- IV (January to June)**

Programme	B.Com (Hons. + General)
Course Name	Taxation I
Year and Semester	Year 2, Semester-III
Course Objective	To develop a comprehensive understanding of the fundamental principles of taxation, including types of taxes, tax structures and the rationale behind taxation.

**Table 2: Assigning programme specific objectives with course outcomes:**

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1	CO1	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, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning. b) Residential Status and Incidence of Tax Residential status of all persons except company c) Incomes which do not form part of Total Income Except section 10AA. d) Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income	1,2,4	U, R, AP
Unit 2 Heads of Income and Provisions	CO2	a) Salaries b) Income from House property	1,2,4,7	U,AP

governing Heads of Income				
Unit 3 Heads of Income and Provisions governing Heads of Income	CO3	<p>a) Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)</p> <p>b) Capital Gains Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.</p> <p>c) Income from Other Sources Basis of charge excluding deemed dividend</p>	2,3,4,5,6,7,8	U, AP, AN
Unit 4	CO4	<p>a) Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.</p> <p>b) Set off and Carry Forward of Losses Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.</p> <p>c) Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U</p> <p>d) Rebate u/s 87A</p>	1,4,5,6,7,8	U,AP, AN, E

**Table 3: Correlation Level**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	POS7	POS8
CO1	3	3		3				
CO2	2	3		2			2	
CO3		3	3	3	3	2	3	3
CO4	3			3	2	2	3	3
AVERAGE	2.67	3	3	2.75	2.5	2	2.67	3
Correlation Level (1-Low( 40%<Achievement<50%), 2-Medium (50%<Achievement<60%), 3-High ( 60%<Achievement)								

**Taxation-I lecture plan: Total Marks: 100 (Tutorial: 25 marks and Semester-end Examinations: 75 marks)**

UNIT	TOPIC	DETAILS	MARKS ALLOTTED	NO. OF LECTURES
Unit 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, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning. b) Residential Status and Incidence of Tax Residential status of all persons except company c) Incomes which do not form part of Total Income Except section 10AA. d) Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income	10	10
Unit 2	Heads of Income and Provisions governing Heads of Income	a) Salaries b) Income from House property	30	30
Unit 3	Heads of	a) Profits and Gains of Business and Profession	25	25



	Income and Provisions governing Heads of Income	<p>Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)</p> <p>b) Capital Gains Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.</p> <p>c) Income from Other Sources Basis of charge excluding deemed dividend</p>		
Unit 4		<p>a) Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.</p> <p>b) Set off and Carry Forward of Losses Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.</p> <p>c) Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U</p> <p>d) Rebate u/s 87A</p>	15	15

**HERAMBA CHANDRA COLLEGE**  
**DEPARTMENT OF COMMERCE**  
**Semester III**

**Consumer Behaviour**

**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 (July-Dec)**  
**Consumer Behaviour**

**Table 2: Assigning programme specific objectives with course outcomes**

Programme		B.Com (Hons. + General)		
Course Name		Consumer Behaviour		
Year and Semester		2nd year 3rd semester		
Course Objective		Concept and Importance of Consumer Behaviour		
SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1	CO1	Concept and importance of Consumer Behaviour, Consumer Behaviour Model: Nicosia Model, Howard Sheth Model Marketing Ethics	1,5,6	R, U, An
Unit 2	CO2	Determinants of Consumer Behaviour: 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.	2,4,6	U, Ap, An, E
Unit 3	CO3	Consumer Decision Making Process: Personal and Societal Influence & Opinion, Consumer decision making process (Product: Goods & Services)	1,4,6,8	R, U, An, E
Unit 4	CO4	Consumer Behaviour and Society: Health-care Marketing, Political Marketing, Social Marketing, Environmental Marketing, Public Policy & Consumer Protection	2,4,7,8	U, Ap, An, E
Unit 5	CO5	Consumer Behaviour and Marketing Research: Relevance of	1,5,7,8	R, U, Ap

		Marketing Information System, Market Research in assessing Consumer Behaviour		
--	--	---	--	--

**Table 3: Correlation Level**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3				3	2		
CO2		3		3		2		
CO3	3			3		3		3
CO4		3		3			3	3
CO5	3				2		3	3
CO6		2	3	3	2		3	2
CO7	2	2					3	3
AVERAG E	2.75	2.5	3	3	2.33	2.33	3	2.8
Correlation Level (1-Low( 40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High ( 60%<Achievement)								

**HERAMBA CHANDRA COLLEGE**  
**DEPARTMENT OF COMMERCE**  
**Semester III**

**Computerised Accounting System and Introduction to Data Science**  
**(Practical ) Full Marks: 100 Credit of the Paper 4 (Practical) Semester end**  
**Examination (Credit - 4 Practical): 100 marks**

**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(July-Dec)**

**Computerised Accounting System and Introduction to Data Science**

**Table 2: Assigning programme specific objectives with course outcomes**

Programme	B.Com (Hons. + General)
-----------	-------------------------

Course Name	Computerised Accounting System and Introduction to Data Science
Year and Semester	2 <sup>nd</sup> Year 3 <sup>rd</sup> Semester
Course Objective	Basic Idea about accounting and data science

**Computerised Accounting System and E-Filing of Tax Return  
(Practical)**

Semester	SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
VI	Computerized Accounting Package	<b>CO-1</b>	Students will gain in dept knowledge of the accounting software applications, word processing and spreadsheet	3,4	Ap, An, C
	Designing Computerized accounting system	<b>CO-2</b>	Students will be able to establish company records, maintain daily transactions using the general ledger, accounts payable , accounts receivable, inventory, account reconciliation and payroll and credit financial statements	4,5,6,7	Ap, An
	Introduction to Data Science	<b>CO-3</b>	Students will be able to equipped with database applications, advance data base management with spreadsheets and tables and formatting.	2,4	E, An

**Table 3: 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 System and Introduction to Data Science

#### Total Marks 100

Unit	Topics	Details	Marks Allotted	No.of Lectures
<b>Unit:1</b>	Computerized Accounting Package: Using Generic Software	(a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, Bank Reconciliation,  (b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls (c) Payroll Accounting (d) TDS, GST (e) Back up & Restore, Export and Import data	40	40
<b>Unit:2</b>	Designing Computerized Accounting System	(a) Introduction to DBMS Package – Table, Query, Form and Report  (b) Designing Computerized Accounting System using DBMS Package Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report  (c) Designing Payroll System for Accounting using Form, Query, and Report	15	15
<b>Unit:3</b>	Introduction to Data Science	(a) 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.  (b) 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.  (c) Pivot – table: Generating pivot-table, and generating	25	25

		<p>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.</p>		
--	--	---	--	--