

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester 2
Cost and Management 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 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 II (January to June)
Cost and Management Accounting I

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Name	Cost and Management Accounting I
Year and Semester	1 st year 2 nd semester
Course Objective	Basic idea about Cost Accounting

Sl. No.	Course Outcome	On completing the course, the student will be able to learn:	PSO addressed	Cognitive level
Unit 1 Introduction	CO1	Concept about Cost Accounting system, Concept of Cost, terms and classification of cost, Costing methods and techniques.	1, 7	R, U, Ap
Unit 2 Material Cost	CO2	Concept of Purchase of materials, Storage of materials, Material Control, Pricing of materials.	1, 2, 4, 7	U, Ap, An, E
Unit 3 Employee Cost and Incentive Systems	CO3	How to calculate labour cost, System of incentive schemes.	1, 2, 4, 5, 6, 7, 8	U, Ap, An, E
Unit 4 Overhead and Cost Statement	CO4	Concept of overhead, different types of overhead, How to prepare Cost Sheet.	1, 2, 4, 6, 7	U, Ap, An, E
Unit 5 Cost Book Keeping	CO5	Concept of Non-integrated System and Reconciliation.	1, 7, 8	U, Ap, An, E
Unit 6 Costing Methods	CO6	Concept of Job Costing, Contract Costing, Service costing and Output costing, Process costing.	1, 2, 4, 6, 7, 8	U, Ap, An, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3						3	
CO2	3	3		2			3	
CO3	3	2		2	3	2	3	2
CO4	3	3		2		2	3	
CO5	3						3	2
CO6	3	2		3		2	3	3
AVERAGE	3	2.5		2.25	3	2	3	2.333
Correlation Level:								
(40%<Achievement<50%),								
(50%<Achievement<60%),								

(60% < Achievement)

Lecture Plan of Cost and Management

Accounting I

Total Marks 100

Tutorial: 25

Semester End Examination: 75

Unit	Topics	Details	Marks Allotted	No. of Lectures
1	Introduction	Meaning of Costing and Cost Accounting; Difference of management accounting and cost accounting; Cost accounting system. Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost centres, Types of costs, classification of cost. Costing Methods and Techniques (introduction only).	10	6
2	Material Cost	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; Tool: 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 Materials Issues: FIFO, LIFO and Weighted Average. Treatment of Normal and Abnormal Loss of Materials.	10	10
3	Employee Cost and Incentive Systems	Introduction; Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-bookings, Payroll procedure, Payment of wages- Piece rate, Differential piece rate, Time rate); Idle Time, Overtime, Labour turnover. Main principles for sound system of wage incentive scheme; System of wage payment and incentives (Halsey, Halsey-weir, Rowan and Emerson) System of incentive schemes for indirect workers; Components of wages cost for costing purpose.	10	12

4	Overhead and Cost Statement	<p>Introduction: Definition, Classification of Overhead</p> <p>– Functional and Behavioural.</p> <p>Manufacturing overheads: Allocation and apportionment of overhead; Absorption of overhead: various methods and their application; Treatment of under / over absorption of overheads.</p> <p>Administration and Selling & Distribution overheads and their charging: an introduction only.</p> <p>Preparation of Cost Sheet and estimation.</p>	20	20
5	Cost Book Keeping	<p>Non-Integrated System: Meaning & Features; Ledgers maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages.</p>	10	8

		Reconciliation: Need for reconciliation, Items causing differences between Cost and Financial Profits and their reconciliation.		
6	Costing Methods	<p>Job Costing: Job cost cards and databases, collecting direct cost of each job, attributing overhead cost to jobs, applications of job costing.</p> <p>Batch Costing.</p> <p>Contract Costing: Progress payments, retention money, escalation clause, contract accounts, accounting for material, accounting for plant used in a contract, Contract Profit and Balance Sheet entries.</p> <p>Service Costing and Output Costing: Introduction, Motor transport costing only.</p> <p>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 (simple cases). Valuation of WIP and Equivalent units (excluding intermediary process).</p>	20	24

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester II

**Information Technology & Its Application in
Business**

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

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

SI 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- II(Jan to Jun)**Information Technology & Its Application in Business****Table 2: Assigning programme specific objectives with course outcomes**

Programme	B.Com (Hons. + General)
Course Name	Information Technology & Its Application in Business
Year and Semester	1 st year 2nd semester
Course Objective	Basic Idea about Information Technology

Information Technology & Its Application in Business
(Theory)

Semester	SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
III	Information Technology and Business	CO-1	Learners will comprehend the theory behind different types of business processes and management systems.	1,4,8	U,C
	Data Organization and Data Base Management System	CO-2	Learners will absorb the knowledge pertaining to the use of Database Management System, Data warehousing and Data Mining.	2,4	R, Ap, An
	Internet and Its Applications	CO-3	Learners will relate to the theory behind computer networking and its application in today's world.	1,3	Ap
	Security and Encryption	CO-4	Learners will grasp the basic theory behind modern computer security and encryption mechanisms and learn different protocols.	2,4	R, U, Ap
	IT Act. 2000 and Cyber Crimes	CO-5	Learners will be enlightened about IT ACT 2000 and modern cyber-crimes.	7,8	R, U

**Information Technology & Its Application in Business
(Practical)**

Semester	SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
III	Word Processing	CO-1	Learners will be able to create and modify text documents, perform different types of formatting and learn the basic idea behind mail merge.	3,4	Ap, An, C
	Preparing Presentations	CO-2	Learners will create, modify and format informative slides.	4,5,6,7	Ap, An
	Spreadsheet and its Business Applications	CO-3	Learners will be able to apply critical functionality behind spreadsheets.	2,4	E, An
	Database Management System	CO-4	Learners will create, access and modify databases through SQL.	2,4	R, Ap, An
	Website Designing	CO-5	Learners will learn how to design simple web pages.	5	Ap, C

Table 3: Correlation Level(Theory)

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

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

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 Information Technology & Its Application in Business

Total Marks 50

Tutorial: 10

Semester End Examination: 40

Unit	Topics	Details	Marks Allotted	No.of Lectures
Unit:1	Information Technology and Business	Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System-Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].	8	8
Unit:2	Data Organization and Data Base Management System	(a) Data Organisation: Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database file organisation. (b) Database Management System: Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis- Concept.	10	10
Unit:3	Internet and Its Applications	Meaning of Internet, IPAddress [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking.	8	8
Unit:4	Security and Encryption	Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data	8	8

		Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (De Militarized Zone), SSL, HTTPs, Significance of Website Auditing].		
Unit:5	IT Act. 2000 and Cyber Crimes	IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.	6	6

Lecture Plan of Information Technology & Its Application in Business

Total Marks 50

Tutorial: 10

Semester End Examination: 40

Unit	Topics	Details	Marks Allotted	No.of Lectures
Unit:1	Word Processing	Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents.	5	5
Unit:2	Preparing Presentations	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow.	5	5
Unit:3	Spreadsheet and its Business Applications	Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression	16	16
Unit:4	Database Management System	Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands. Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.	8	8

Unit:5	Website Designing	Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	6	6
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HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester 2

**Marketing Management and Human
Resource 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 trade.
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.
PSO 5	Focus on leadership and management skills for making thoughtful decisions about organizational performance.
PSO 6	Navigate ethically challenging situations and norms required to face different challenges in global business.
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 field of commerce.

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- II (January to June)
Marketing management

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Name	Marketing management and Human resource Management

Year and Semester	1st year 2nd semester
Course Objective	Basic Idea about Marketing

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	Nature,scope and importance of marketing , Marketing mix and components of marketing environment	1,2,3, 4,5,6	R, U, AP
Unit 2 Consumer Behaviour and Market Segmentation	CO2	Concept of consumer behaviour, nature , importance and factors influencing consumer behaviour , market segmentation importance and bases and product differentiation and market segmentation	1, 2,4,6	U,AP,AN,E
Unit 3 Product	CO3	Concepts, importance, product classification , concept of product mix, branding, packaging and labelling, product life cycle, new product development process	1, 2, 3,4,6	U, AP, AN, E
Unit 4 Pricing, Distribution Channels and Physical Distribution	CO4	Concept of pricing , significance ,factors affecting price of a product, pricing policies and strategies, distribution channels, importance, types of distribution channels, factors affecting choice of distribution channel.	1, 2, 4, 6	R, U, AP.
Unit 5 Promotion and Recent developments in marketing	CO5	Communication process, types of promotion, recent developments in marketing social marketing	1,2,4,6, 7, 8	U,AP, AN, E

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		
CO5	3	3		2		3	3	
AVERAGE	3	2.8	2	2.8		2.2	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement))								

Lecture Plan of Marketing management

Total Marks 100

Tutorial: 25

Semester End Examination: 75

Unit	Topics	Details
1.	Introduction	Nature, scope and importance of marketing; Selling vs Marketing; (Natural, Socio-Cultural and Legal),
2.	Consumer Behaviour and Market Segmentation	Consumer Behaviour: Nature and Importance, Factors influencing; Market segmentation: concept, importance and bases; Product differentiation
3.	Product	Concept and importance, Product classifications; Concept of product life cycle
4	Pricing, Distribution Channels and Physical Distribution	Pricing: Significance. Factors affecting price of a product ,Pricing strategies; Distribution Channels and Physical Distribution: Channels of distribution
5	Promotion and Recent developments in marketing	Promotion: Nature and importance of promotion Communication mix and its characteristics. Recent developments in marketing Social Marketing, online marketing

Semester- II (January to June)

Human Resource Management

Table 4: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
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Course Name	Marketing management and Human resource Management
Year and Semester	1st year 2nd semester
Course Objective	Basic Idea about Human Resource Management

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Nature and Scope	CO1	Nature, scope and functions of Human Resource Management	1,2,3, 4,5,6	R, U, AP
Unit 2 Human Resource Planning	CO2	Concept of Human Resource Planning and factors of affecting Human Resource Planning	1, 2,4,6	U,AP,AN,E
Unit 3 Recruitment and Selection	CO3	Concepts of Recruitment and Selection , sources of Recruitment and steps in selection	1, 2, 3,4,6	U, AP, AN, E
Unit 4 Training and Development	CO4	Concept of Training and Development, benefits of training to organisation and employees and methods of training	1, 2, 3,4, 6	R, U, AP.
Unit 5 Job Evaluation and Performance Appraisal	CO5	Job evaluation objectives, scope basic concept of job analysis, job description, job specification and significance of performance appraisal	1,2,4,6, 7, 8	U,AP, AN, E

Table 5: 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		
CO5	3	3		2		3	3	
AVERAGE	3	2.8	2	2.8		2.2	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Lecture Plan of Human Resource Management

Total Marks 100

Tutorial: 25

Semester End Examination: 75

Unit	Topics	Details
1.	Nature and Scope	Concept and meaning of HR, Understanding the Nature and Scope
2.	Human Resource Planning	Definition, Need and Features of Human Resource Planning, Factors
3.	Recruitment and Selection	Definition of Recruitment, Source, need and importance of Recruitment
4	Training and Development:	Training and Development Meaning and purpose of training, Barriers
5	Job Evaluation and Performance Appraisal	Job evaluation - objectives, scope, method, Job analysis, Job description