

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester IV

Business Regulatory Framework

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-IV
Business Regulatory Framework

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Name	Business Regulatory Framework
Year and Semester	2nd year 4th semester
Course Objective	Basic Idea about the various Laws pertaining to every Business

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1: The Indian Contract Act, 1872	CO1	Meaning, characteristics and kinds of contract. Essentials of a valid contract along with different types of contract.	1, 7, 8	R, U
Unit 2: The Sale of Goods Act, 1930	CO2	Vivid knowledge about Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties and Unpaid Seller	2, 5, 7	R, U, Ap
Unit 3: Partnership Laws	CO3	The Partnership Act, 1932 Types of Partners Registration of a Partnership Firms The Limited Liability Partnership Act.	6, 7, 8	R, U, Ap
Unit 4: The Negotiable Instruments Act 1881	CO4	Negotiable Instruments: Promissory Note, bill of exchange, Cheque Endorsement: Types of Endorsement; Holder and Holder in Due Course, Privileges of Holder in Due Course. Dishonour of Negotiable Instruments	1,2, 7	R, U, C
Unit 5: Consumers Protection Act, 1986	CO5	Objectives of Consumers Protection Act Complainant, Complaint, Consumer, Consumer Dispute, Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission	1,2, 7, 8	R, U, A, Ap

Table 3: Correlation Level

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5	PSO6	PSO7	PSO8
CO1	3						2	3
CO2		2			3		1	
CO3						2	2	2
CO4	1	2					3	
CO5	3	2					2	2
AVERAG E	2.3	2			3	2	2	2.3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement))								

Lecture Plan of Business Regulatory Framework**Total Marks 100****Tutorial: 25****Semester End Examination: 75**

Unit	Topics	Details	Marks Allotted	No.of Lectures
1.	The Contract Act, 1872	Contract – meaning, characteristics and kinds, Essentials of a valid contract. Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types).Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake. Legality of objects and Consideration Void and Voidable agreements – Definition, Types and Distinction. Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract. Specific Contracts -	30	30

		Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges		
2.	The Sale of Goods Act, 1930	Contract of sale, meaning and difference between sale and agreement to sell Conditions and warranties .Transfer of ownership in goods including sale by a non-owner .Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer	10	10
3.	Partnership Laws	(A) The Partnership Act, 1932 -Definition of Partner, Nature and Characteristics of Partnership. Types of Partners d) Registration of a Partnership Firms and consequences of non-registration Rights and Duties of Partners Dissolution of firms – meaning and grounds (B) The Limited Liability Partnership Act, 2008 - Definition , Salient Features of LLP Advantages and disadvantages of LLP Differences between: LLP and Partnership, LLP and Company &Incorporation of LLP	20	20
4.	The Negotiable Instruments Act 1881	Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) Endorsement: Types of Endorsement Holder and Holder in Due Course, Privileges of Holder in Due Course. Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting. Discharge of Negotiable Instruments: Meaning and Modes	10	10
5.	Consumers Protection Act, 1986	Objectives and features of Consumers Protection Act - Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person Unfair trade practices .Consumer Protection Council (Central, State and District – their constitutions and objectives) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission	10	10

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester V
Corporate Accounting
Programme: B.Com (Hons. + Gen.) under CCF

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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 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:

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Semester V (July to December)
Corporate Accounting

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Name	Corporate Accounting
Year and Semester	3 rd year 5 th semester
Course Objective	Basic idea about Corporate Accounting

Sl. No.	Course Outcome	On completing the course, the student will be able to learn:	PSO addressed	Cognitive level
Unit 1 Company – Introduction and Accounting for Share & Debenture	CO1	Concept of company accounts, issue of Shares, Right Shares, Bonus Share, Sweat Equity Share, issue of Debenture, underwriting of shares and debentures, accounting for change in capital structure.	1, 6, 7, 8	U, Ap, An, E
Unit 2 Buy back of Securities and Redemption of Preference share	CO2	Concept of Redemption of preference share, Buy-back of shares and securities.	1, 7	U, Ap, An, E
Unit 3 Company Final Accounts	CO3	How to prepare Corporate Financial Statement (Statement of Profit and Loss & Balance Sheet).	1, 4, 6, 7, 8	U, Ap, An, E
Unit 4 Redemption of Debentures	CO4	Concept of accounting for Redemption of Debenture.	1, 7	U, Ap, An, E
Unit 5 Valuation	CO5	Concept of valuation of Goodwill and Shares.	1, 7, 8	U, Ap, An, E
Unit 6 Company Merger and Reconstruction	CO6	Accounting for Merger and Acquisition, Accounting for Internal Reconstruction.	1, 4, 6, 7, 8	U, Ap, An, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3					2	3	3
CO2	3						3	
CO3	3			3		2	3	3
CO4	3						3	

CO5	3						3	2
CO6	3			3		2	3	2
AVERAGE	3			3		2	3	2.5
Correlation Level: 1-Low (40%<Achievement<50%), 2-Medium (50%<Achievement<60%), 3-High (60%<Achievement)								

Lecture Plan of Corporate

Accounting

Total Marks 100

Internal Assessment: 25

Semester End Examination:

75

Unit	Topics	Details	Marks Allotted	No. of Lectures
1	Company – Introduction and Accounting for Shares & Debentures	<ul style="list-style-type: none">• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters.• Pro-rata issue of shares; Issue of Debentures; Sweat equity.• Right and Bonus Share – Rules, Accounting.• Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting.• Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period; Accounting for ESOP; Meaning and Accounting of ESPS.	20	20
2	Buy Back and Redemption of Preference shares	<ul style="list-style-type: none">• Buy Back of Securities – meaning, rules and Accounting.• Redemption of preference share – rules and accounting (with and without bonus share)	10	10
3	Company Final Accounts	Introduction to Schedule III; Treatment of Tax; Transfer to reserve; Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit and Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)	15	15
4	Redemption of Debentures	Redemption of Debenture – Important Provision; Accounting for Redemption: by conversion, by lot, by purchase in open market (cum and ex-interest), held as Investment and Use of Sinking Fund	10	10
5	Valuation	<ul style="list-style-type: none">• Goodwill – Valuation using different methods: Average Profit, Super Profit, Capitalisation and Annuity.• Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-	10	10

		Price, Cum-div and Ex-div, Majority and Minority view and Fair Value		
6	Company Merger and Reconstruction	<ul style="list-style-type: none"> • Amalgamation, Absorption and Reconstruction – Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); intercompany transactions (excluding inter-company shareholding). • Internal reconstruction – meaning, provisions and Accounting, Surrender of shares for redistribution; preparation of Balance Sheet after reconstruction. 	15	15

Semester IV

Programme: 4year/3year B.Com under CCF

Major (Core) Paper 6

Direct Tax – II and e-filing of Tax Return

Credit of the Paper: 4

Semester end Examination (Credit 3): 75 marks

Practical (Credit 1) : 25 marks

Total (3 Th+ 1P) : 100 marks

Module-I

Direct Tax II (75 marks)

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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- IV (January to June)

Programme	B.Com (4 years + 3 years)
Course Code	Major (Core) Paper 6
Course Name	Direct Tax – II and e-filing of Tax Return
Year and Semester	Year 2nd, Semester-IV
Course Objective	To develop a comprehensive understanding of the principles of taxation, including types of taxes, tax structures and the rationale behind taxation. Basic Idea about accounting in using accounting software

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 Income of other persons included in assessee's total income & Set off and carry forward of losses	CO1	a) Remuneration of spouse, Income from assets transferred to spouse and son's wife, Income from assets transferred to the benefit of spouse and son's wife, Income of minor. b) 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.	1,2,4	U, R, AP
Unit 2 Deductions from Gross Total Income and Rebate	CO2	a) Basic concepts on deductions, Deductions U/S80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80QQB, 80TTA, 80TTB, 80U. b) Rebate U/S 87A	1,2,4, 6, 7	U, R, AP
Unit 3 Computation of	CO3	a) Rate of tax applicable to different assesseees except corporate assesseees.	1,2,4,5,7, 8	U, R, AP, AN

total income and tax payable		<p>b) Taxability of STCG & LTCG.</p> <p>c) Taxability on earnings from lottery, crossword puzzles & races.</p> <p>d) Application of Sec 115BAC</p> <p>e) Computation of Total Income and Tax Liability of an Individual and Firm (excluding application of AMT)</p>		
Unit 4 Tax management-I	CO4	<p>a) Provision for filing of return: Due dates of filing of return, Relevant forms of, Mode of submission of returns, Different types of returns, PAN, TAN.</p> <p>b) Assessment of return: Self assessment U/S 140A, Summary assessment U/S 143(1), Scrutiny assessment U/S 143(3), Best Judgement assessment U/S 144.</p> <p>c) Advance tax and self assessment tax: Liability to pay advance tax, Due dates and computation of advance tax payable (excluding for Corporate Assesseees), self assessment tax – meaning and computation.</p>	1,2,4,5,6,7	U, R, AP, E
Unit 5 Tax Management-II	CO5	<p>a) Interest and fees Section 234A, 234B, 234C, 234F</p> <p>b) Tax Deducted at source TDS from salaries U/S 192, Interest on securities U/S 193, Winning from lotteries or crossword puzzles U/S 194B, Winning from horse race U/S 194BB.</p> <p>c) Refund of Excess Payment Right to claim refund, who can claim refund, How to claim refund.</p>	1,2,4,5,6,7	U, R, AP, E

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	3		3				
CO2	2	3		2		3	2	
CO3	2	3		3	3		3	3
CO4	3	4		3	2	2	3	
CO5	3	2		2	2		2	
AVERAGE	2.6	3		2.6	3.8	1	2	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement))								

Module-II
E-filing of Tax Returns (Practical)
(1 Credit: 25 marks)

Unit	Course Outcome	Details	PSO Addressed	Cognitive level
Unit:1 Computerized Accounting Package: Using Generic Software	CO1	a) Preparation and submission of Income Tax Returns (ITR -1) off line / on line for individual tax payer (e-filing with or without EVC) b) View Form 26AS, Annual Information Statement (AIS), Taxpayer Information Summary (TIS), Uploading of return, View e-file returns, e-verification. c) Use of e-tax calculator (including calculation of interest U/S 234A, 234B, 234C). d) e-payment of tax (including generation of ITNS280)	2,4	E, An

Correlation Level (practical)

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1								
CO2		3		3				
CO3								

CO4								
CO5								
Average		3		3				

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

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester IV

E-Commerce and Business Communication
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.
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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

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Semester- IV (January to June)
E- Commerce

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Name	E- Commerce and Business Communication
Year and Semester	2nd year 4th semester

Course Objective	Basic Idea about E- Commerce
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SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	E-Commerce-meaning, nature, concepts, types; e-commerce business models B2C(portals, e-tailer, content provider, transaction broker, real life examples of B2C), C2C, C2B, etc.; forces behind e-commerce, e-Governance (meaning, types, significance, real life examples).	1,2,3,4,5,6	R, U, AP
Unit 2 E-CRM and SCM	CO2	Concept of E-CRM, Features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM SCM- features, types of supply chain.	1, 2,4,6	U,AP,AN,E
Unit 3 Digital Payment	CO3	Concepts of Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways (Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments), Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	1, 2, 3,4,6	U, AP, AN, E
Unit 4 ERP	CO4	Concept of ERP, benefits of ERP, enterprise potential of ERP,	1, 2, 4, 6	R, U, AP.

		modules of ERP, phases of ERP implementation, limitations of ERP.		
Unit 5 New Trends in E- Commerce	CO5	Social Commerce-concept, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures	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	
AVERAG E	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 E -Commerce

Unit	Topics	Details
1.	Introduction	E-Commerce-meaning, nature, concepts, types; e-commerce business models; B2C(portals, e-tailer, content provider, transaction broker, real

2.	E-CRM and SCM	E-CRM-definition, Features, goals of E-CRM business framework supply chain.
3.	Digital Payment	Methods of e-payments [Debit Card, Credit Card, Smart Cards, or CBS, Mobile Payment, UPI, NCPI, International Payments), in e-payments.
4	ERP	Definition, features, major characteristics, levels of ERP, benef
5	New Trends in E-Commerce	Social Commerce-concept, definition, features; Digital Marketi

Semester- IV (January to June)
Business Communication

Table 4: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
Course Name	E-Commerce and Business Communication
Year and Semester	2 nd year 4 th semester
Course Objective	Basic Idea about Business Communication

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction	CO1	Concept, Importance, elements, process, forms, models, barriers and remedial measures of communication, role of conflict resolution	1,2,3, 4,5,6	R, U, AP
Unit 2 Types of Communication	CO2	Concept of formal, informal, corporate communication and communication Network	1, 2,4,6	U,AP,AN,E
Unit 3 Tools of Communication	CO3	Emergence of communication technology and Modern forms of Communication Fax, E- mail and Video Conferencing	1, 2, 3,4,6	U, AP, AN, E

Unit 4 Drafting	CO4	Writing style of notice, circular, resolution and minutes, report , CV writing Business letter writing	1, 2, 3,4, 6	R, U, AP.
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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		
AVERAGE	3	2.75	2	3		2	3	3
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Lecture Plan of Business Communication

Unit	Topics	Details
1.	Introduction	Definition.objectives, importance, elements, process, forms, mo
2.	Types of Communication	Formal and informal communication, Grapevine, Characteristic
3.	Tools of Communication	Emergence of communication technology.Modern Forms of co
4	Drafting	Notice.Circular, Resolution, & Minutes, Report, CV writing, B Credit collection, Claim, Bank loan

HERAMBA CHANDRA COLLEGE

DEPARTMENT OF COMMERCE

Semester IV

Financial Accounting II

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

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Semester IV (Jan to June)**Financial Accounting II****Table 2: Assigning program-specific objectives with course outcomes**

Program	B.Com (Hons. + General)
Course Name	Financial Accounting II
Year and Semester	2 nd year 4th semester
Course Objective	Advanced/Specific accounting concepts

SL NO.	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Partnership Accounts-I	CO1	Correction of appropriation items with retrospective effect, Change in constitution of a firm due to--change in P/S ratio, admission of a new partner, retirement of an existing partner, and retirement-cum-admission; consequent accounting treatment of goodwill, revaluation of assets & liabilities, treatment of reserve and adjustment relating to capital, treatment of Joint life policy, accounting treatment at the time of death of a partner.	1, 2, 4, 6, 7	U, AP, AN, E
Unit 2 Partnership Accounting-II	CO2	Dissolution of partnership firm by partners/by Court, settlement of accounts, application of Garner Vs Murray rule, gradual realization of assets and piecemeal distribution—Surplus capital method & Maximum possible loss method.	1, 2, 4, 6, 7	U, AP, AN, E
Unit 3 Branch Accounting	CO3	Concept of Branch accounting, Different types of branches, concept of dependent branch and independent branch and their accounting treatment, different methods of accounting for branch transactions (Debtors System, Stock and Debtors System, Final Accounts System), preparation of Branch Trading & P/L account (at cost and Invoice price), treatment of normal and abnormal losses, concept of wholesale profit under independent branch system.	1, 2, 4, 6, 7, 8	U, AP, AN, E
Unit 4 Hire Purchase	CO4	Meaning of Hire Purchase, Instalment payment system and	1,2, 4, 6, 7, 8	U, AP, AN, E

and Instalment Payment System		difference between two, accounting arrangements of hire purchase transaction, preparation of accounts in the books of both—hire purchaser & vendor, accounting treatment in case of repossession, basic concept of operating lease and financial lease.		
Unit 5 Departmental Accounts	CO5	Concept & objective of preparation of departmental accounts, Difference between departmental & branch accounts, allocation & apportionment of common cost, preparation of Departmental Trading, P/L Account, Consolidated Profit & Loss Account, treatment of inter-departmental transfer at different prices (cost, cost plus, or selling price)& consequent elimination of unrealized profit from such transfer, preparation of memorandum stock and memorandum markup account.	1, 2, 4, 6, 7, 8	U, AP, AN, E
Unit 6 Investment Accounts	CO6	Meaning of Investments, Classification into Long-term and Current investments, Categories of investment based on income—Fixed income bearing & Variable income bearing, Preparation of Investment account, Valuation of investment (under FIFO and Weighted Average), Concept of cum-interest & ex-interest, Disposal of investments, Reclassification of investments, Investment account for different types of Shares, AS 13 provisions.	1, 2, 4, 6, 7	R, U, AP, AN, E
Unit 7 Business Acquisition and Conversion of Partnership into Limited Company	CO7	Concept of pre& post-incorporation profit, methods of computing pre-incorporation profit/loss and its accounting treatment, accounting treatment of post-incorporation profit, types of business acquisition, acquisition of assets & liabilities and its accounting treatment, different methods of acquisition—Pooling of Interest Method & Purchase Method, accounting for acquisition of business, conversion of Partnership into Limited Liability Company and it's accounting treatment in the books of the new company or	1, 2, 4, 6, 7, 8	U, AP, AN, E

		purchasing company.		
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Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	2	3	-	3	-	3	3	-
CO2	2	3	-	3	-	3	3	-
CO3	2	3	-	3	-	3	2	2
CO4	2	3	-	3	-	2	3	2
CO5	2	3	-	3	-	2	3	2
CO6	2	3	-	3	-	2	2	-
CO7	2	3	-	3	-	3	3	2
AVERAGE	2	3	-	3	-	2.571	2.714	1.142
Correlation Level (1-Low(40%<Achievement<50%), 2-Medium(50%<Achievement<60%), 3-High(60%<Achievement)).								

Lecture Plan of Financial Accounting II

Total Marks 100

Tutorial: 25 marks

Semester End Examination: 75 marks

Unit	Topics	Details	Marks Allotted	No. of Lectures
1.	Partnership Accounts-I	<ul style="list-style-type: none"> • Correction of appropriation items with retrospective effect. • Change in constitution of the firm--change in P/S ratio, admission, retirement, and retirement cum admission--Treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; • Treatment of Joint Life Policy • Death of a partner. 	15	15
2	Partnership Accounts-II	<ul style="list-style-type: none"> • Accounting for dissolution of firm—insolvency of one or more partners, consideration of private estate and private liabilities. • Piecemeal distribution— 	15	15

		Surplus capital basis, Maximum possible loss basis.		
3	Branch Accounting	<ul style="list-style-type: none"> • Concept of Branch, Different Types of Branches. • Synthetic method-- Preparation of Branch Account. Preparation of Branch Trading and P/L Account(at cost & at IP)- Normal and Abnormal losses. • Analytical Method-- Preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – Normal & Abnormal losses. • Independent branch-concept of wholesale profit. 	10	10
4	Hire Purchase and Instalment Payment System	<ul style="list-style-type: none"> • Meaning, Difference with Instalment Payment System. • Recording of transaction in the books of Buyer— allocation of interest—use of Interest Suspense A/C – Partial and Complete repossession • Books of Seller – Stock and Debtors A/c (with repossession). • Books of Seller—H.P. Trading A/c without HP Sales and HP Debtors and General Trading A/c (with repossession). • Concept of operating and financial lease –basic concept only. 	10	10
5	Departmental Accounts	<ul style="list-style-type: none"> • Concept, Objective of preparation of departmental accounts. • Apportionment of common cost. • Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account. • Inter-departmental transfer 	10	10

		of goods at cost, cost plus, and at selling price and elimination of unrealized profit.		
6	Investment Accounts	<ul style="list-style-type: none"> • Maintenance of Investment Ledger. • Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest). • Valuation of Investment under FIFO and Average method. • Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). • Relevant Accounting Standards. 	10	10
7	Business Acquisition and Conversion of partnership into limited company	<ul style="list-style-type: none"> • Profit/loss prior to incorporation. • Accounting for Acquisition of business. • Conversion of Partnership into Limited Company – with and without same set of books. 	10	10

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester VI
INDIAN FINANCIAL SYSTEM

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	Specialise 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	Analyse 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 the 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- VI (Jan to June))
INDIAN FINANCIAL SYSTEM

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons.+ Gen)
Course Name	INDIAN FINANCIAL SYSTEM
Year and Semester	3rd year 6th semester
Course Objective	Basic Idea about concepts and aspects of Indian Financial System and develop analytical skills, conceptual abilities and substantive knowledge.

SL No	Course Outcome	On completing the course, the student will gather knowledge on:	PSO Addressed	Cognitive level
Unit 1 Financial System & Its Components.	CO1	Financial system and financial markets in India and financial structure of India.	1,2, 7,8.	R, U.
Unit 2 Financial Markets.	CO2	Financial markets in India. It teaches about the instruments traded in Indian Money Market and segments of Indian Capital Market, their nature and functioning.	1, 2,4,6,7.	U,AP,AN, E
Unit 3 Financial Institutions.	CO3	Commercial Bank and other financial institutions in India.	1,2,7,8.	R,U, AN, E,C.
Unit 4 Financial Services.	CO4	Idea about fundamentals of financial services and players in financial sectors of SEBI.	1, 2, 4, 7,8.	R, U, AN,AP.
Unit 5 Investors' Protection.	CO5	How investors' interests are being safeguarded so that developed money and capital markets can lead to economic growth.	1,2,4,6, 7, 8	R,U,AP, AN, C.

Table 3: Correlation Level

	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2					3	3
CO2	3	3		3		1	3	
CO3	2	2					3	3
CO4	2	1		3			3	3
CO5	1	2		3		3	3	2
CO6								
CO7								
CO8								
AVERAG E	2.2	2		3		2	3	2.75
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Lecture Plan of Indian Financial System

Total Marks 100

Tutorial Exam: 25

Semester End Examination: 75

Unit	Topics	Details	Marks Allotted	No.of Lectures
1.	Financial System and its components	Meaning, significance and role of the Financial System, components of the Financial System and The structure of Indian Financial System	10	10
2.	Financial Markets a) Money Market	Functions and Instruments, Primary and Secondary Markets, Financial Markets, Money Market: Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market.	10	10

	b) Capital Market		20	20
		Capital Market: Functions and Instruments; Primary and Secondary Markets- Functions and inter-relationship, Methods of New Issues; Indian debt market and equity market; Market Intermediaries- Brokers, Sub-Brokers; Role of Stock Exchanges in India; Recent trends in the Indian capital market.		
3.	Financial Institution	<p>Financial Institutions</p> <p>Commercial banking: Functions of Commercial Banks, Credit creation by commercial banks and its limitations; Reserve bank of India: Functions, Credit Control and Monetary Policy; Development</p> <p>Financial Institutions in India: NABARD, EXIM Bank, SIDBI; Life Insurance and General Insurance</p> <p>Companies in India: Functions; Mutual Funds: Concept of Mutual Fund, Types of Mutual Funds(open ended and close ended); Role of Mutual Funds in Indian capital market; Non-Banking Financial</p> <p>Companies (NBFCs): Definition, Functions, Regulations of RBI over NBFCs.</p>	20	20
4	Financial Services	Financial Services, Merchant Banks: Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations, SEBI Regulations; Credit Rating Institutions and their functions.	10	10
5	Investors' Protection	Investors' Protection, Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions, and the Grievance Redressal Mechanism; Role of SEBI, judiciary and the media.	10	10

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Semester VI
INDIRECT TAX (CC 6.2 Ch, DSE 6.1 A)

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

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

SINo	On completing B.Com . the students will be able to
PSO I	Specialize in a specific area of commerce. such as accounting. finance, marketing or international business.
PS02	Develop analytical, critical thinking skills and solve complex business problems.
PS03	Improve their communication skills, both written and verbal through coursework.
PS04	Analyze data, make informed decisions and propose solutions lo real-world business challenges. This hands-on experience can be invaluable in building a strong resume and gaining practical skills.
PS05	Focus on leadership and management skills for making thoughtful decisions about organization's mission and goals.
PS06	Navigate ethically challenging situations and norms required lo face different challenges in growing Trade, Industry and Research.
PS07	Prove themselves in various professional exams like C.A., C.S., Banking, UPSC, MBA etc.
PS08	Enhance career prospects. Graduates are prepared for a widerange 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- Analyzing. E- Evaluating, C- Creating

Semester- VI (January to June)

INDIRECT TAX

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons.+ General)
Course Code	CC 6.2 Ch. DSC 6.1 A
Course Name	INDIRECT TAX
Year and Semester	3rd year, 6th semester
Course Objective	Basic Idea about Indirect Tax

SL No	Course Outcome	On completing the course the student will be able to learn:	PSO Addressed	Cognitive level
Unit-1: Basic Concept of Indirect tax and Goods & Services Tax (GST)	CO1	Concept of indirect tax, Difference between direct and indirect tax, Pre GST indirect tax structure in India, Major defects in the structure of indirect tax prior to GST, Rationale for GST, Post GST indirect tax structure in India, Concept, Structure and Types of GST, Taxes subsumed into GST, Application of IGST, CGST, SGST & UTGST, Non applicability of GST. GST Council (Concepts and Composition) and Compensation Cess. Definitions: Business, Capital goods, Casual taxable person, Goods, Input, Input tax, Output tax, Person, Place of business, Registered person, Services, Taxable person.	1,2,4,6,7,8	R. U. AP. AN,E

Unit-2: Taxable Event and Supply	CO2	Taxable event in GST, Commodities kept outside GST, Supply as per CGST Act, Activities treated as supply under schedule I & II and supply of neither goods or services under Schedule III (basic concept with simple case study), Types of supply -Inward supply, Outward supply, Taxable supply, Non taxable supply, Exempt supply, Zero rated supply, Intra state and inter state supply of goods (basic concept only), Composite supply, Mixed supply and their taxability.	I,2,4,6,7,8	U,AP,AN, E
Unit-3: Levy of GST and Exemption from GST	CO3	Basis of charge of GST, Forward and Reverse charge (basic concept excluding specific goods & services), Rate of GST, Basic concept of exemption from GST.	1,2,6, 7,8	R. U, AP
Unit-4: Time of Supply of Goods	CO4	Time limit for issue of invoice for supply (including goods sent on approval for sale or return), Determination of time of supply under Forward and Reverse charge, Time of supply in case of excess payment.	I, 2,4,6 7,8	U,AP, AN. E.
Unit-5: Place and Value of Supply	CO5	Determination of nature of supply of goods and import, Computation of value of supply of goods under Transaction value [Sec 15(1)], Inclusions and exclusion of items for computation of value of supply of goods, Value inclusive of tax.	1,2,4,6,7,8	U, AP, AN, E
Unit-6: Input Tax Credit (ITC) and Computation of GST Liability	CO6	Tax invoice, Debit and Credit note, Bill of supply (concept only), Meaning of ITC, Eligibility for availing ITC [Sec 16(1)], Conditions to be satisfied and time limit for availing ITC [Sec 16(2), 16(4)], ITC on Capital goods (including impact of depreciation claimed/not claimed and removal of capital goods after use), Apportionment of ITC where (i) Goods are used partly for business	1,2,4,6,7,8	U, AP, AN, E

		purpose and partly for other purposes, (ii) Goods are used partly for effecting taxable supply including zero rated supply and partly for exempted supply, Utilization of ITC for payment of tax, Computation of GST liability.		
Unit-7: Registration:	CO7	Need for registration, Persons liable for registration (Sec 22), Persons not liable for registration (Sec 23), Provisions for compulsory and voluntary registration, Cancellation or suspension of registration	1,2,6,7,8	U, AP, E
Unit-8: Composition levy (Composition Scheme) and Payment of tax	CO8	Concept of composition scheme, Threshold limit for registration under composition scheme, Determination of aggregate turnover (Simple Problem), Persons eligible to opt composition scheme [Sec 10(2)], Conditions and restrictions of composition scheme, Rates of composition scheme, Effective date and lapse of composition scheme, Time of payment of tax.	1,2,6,7,8	U, AP, AN, E
Unit-9: Basic Concept, Types and Valuation	CO9	Basic concepts of Customs duty, Definitions-Import, Export, Customs area, Customs station, India, Territorial water, Indian customs water, Taxable Event in customs, Types of customs duties-Basic, Integrated tax U/S 3(7), Compensation cess U/S 3(9), Protective, Safeguard, Countervailing duty on subsidized goods, Anti Dumping duty, Social welfare surcharge, Valuation under Customs Act.	1,2,4,6,7,8	U, AP, AN, E
Unit 10: Baggage	CO10	Meaning of baggage, baggage exempted from duty, General duty free allowance, Jewelry allowance, Rate of duty on baggage, Computation of duty payable (Simple Problem)	1,2,6,7,8	U, AP, AN, E

Table 3: Correlation Level

	PSOI	PS02	PSO3	PS04	PS05	PS06	PSO7	PSO8
CO1	3	2		3		3	3	3
CO2	3	2		3		3	3	3
CO3	3	2				3	3	3
CO4	3	3		3		3	3	3
cos	3	3		3		3	3	3
CO6	3	3		3		3	3	3
CO7	3	3		3		3	3	3
CO8	3	3		3		3	3	3
CO9	3	3		3		3	3	3
CO10	3	3		3		3	3	3
AVERAGE	3	2.70		3		3	3	3
Correlation Level (1 -Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
SEMESTER IV
MINOR PAPER 4 (ELECTIVE)
SALES MANAGEMENT (M2)

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 strategy.
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 the 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 IV
MINOR PAPER 4 (ELECTIVE)
SALES MANAGEMENT (M2)

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons. + General)
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Course Code	M2
Course Name	Sales Management
Year and Semester	2nd year 4th semester
Course Objective	Basic Idea about Sales Management

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Sales Organisation	CO1	Purpose, principles and complexity of sales organization • Models of Sales Organisation: o Island Model o Functional Sales Organization • Sales Organisation Structure: Influencing factors (including size), common problems– resolutions And Decentralisation • Tasks of Chief Sales Executive	1,2,3, 4,5,6	R, U, AP
Unit 2 Designing the SalesForce	CO2	Objectives& strategies • Sales force Compensation	1, 2,4,6	U,AP,AN,E
Unit 3 Managing the SalesForce	CO3	Grievances handling of Sales Force • Motivating Leading and Communicating with the Sales Force • Performance Evaluation of Sale Force	1, 2, 3,4,6	U, AP, AN, E
Unit 4 Personal Selling and Salesmanship	CO4	Buyer-Seller Dyads • Theories of selling • Personal Selling as a Profession • Steps in Personal Selling– Methods of Approaching a Customer • Handling Customer Objections & Customer Relationship Management (CRM) • After Sales services (including	1, 2, 4, 6	R, U, AP.

		Rural Marketing & International Marketing)		
Unit 5 Marketing Channel and Selection	CO5	Need, Functions, Levels • Developing channel Objective, Selection of Appropriate Channel (including Rural Marketing & International Marketing) • Motivating, Leading, Communicating with the Channel Members • Performance Evaluation of the Channel Members • Modifying Channel Arrangements	1,2,4,6, 7, 8	U,AP, AN, E
Unit 6 Service Marketing in Non-profit and profit Organisations	CO6	Concept, Relevance and Prospect: TravelandTourism FinancialServices InformationTechnologyServices MediaServices HealthCareServices EducationalServices	1,2,3,5,6,7, 8	R,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	
AVERAG E	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 Sales Management (M2)

Total Marks 100

Semester-end

Examination (Credit 3): 75 Marks

Tutorial Examinations (Credit 1): 25 Marks

Unit	Topics	Details
1.	Sales Organization	Purpose, principles and complexity of sales organization • Models of Sales Organisation: o Island Model o Functional Sales Organization • Sales Organisation Structure: Influencing factors (including size and decentralisation) • Tasks of Chief Sales Executive
2.	Designing the Sales force	Objectives & strategies • Sales force Compensation
3.	Managing the Sales force	Grievances handling of Sales Force • Motivating Leading and Communicating with the Sales Force • Performance Evaluation of Sales Force
4	Personal Selling and Salesmanship	Buyer-Seller Dyads • Theories of selling • Personal Selling as a Profession • Steps in Personal Selling–Methods of Approaching a Customer

		<ul style="list-style-type: none"> • Handling Customer Objections & Customer Relationship Man • After Sales services (including Rural Marketing & International Marketing)
5	Marketing Channels and Selection	<p>Need, Functions, Levels</p> <ul style="list-style-type: none"> • Developing channel Objective, Selection of Appropriate Channels (Domestic Marketing & International Marketing) • Motivating, Leading, Communicating with the Channel Members • Performance Evaluation of the Channel Members • Modifying Channel Arrangements

HERAMBA CHANDRA COLLEGE DEPARTMENT OF COMMERCE**Programme: B.Com (MAJOR / MDC) under CCF*****Program Specific Outcomes (PSOs) :***

PSO1 – Comprehensive understanding of commerce, business, accounting, finance, and economics principles

PSO2 – Development of analytical and critical thinking skills for business decision-making

PSO3 – Acquisition of practical skills in financial accounting, taxation, and business management

PSO4 – Proficiency in using digital tools and technologies relevant to commerce and business

PSO5 – Understanding of business ethics, corporate governance, and sustainability principles

PSO6 – Development of entrepreneurial mind-set and skills for self-employment

PSO7 – Ability to interpret and analyse financial statements and market trends

PSO8 – Enhanced communication and soft skills for professional environments

PSO9 – Understanding of legal and regulatory frameworks governing business operations

PSO10 – Preparation for various professional certifications and higher education opportunities

Semester V**MDC (Major /Core) Paper 10 ACCOUNTING THEORY AND REGULATION (3 TH + 1 TU)****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	Details	Lecture Hours
1	Introduction to Accounting Theory	<ul style="list-style-type: none"> • Concept of accounting theory; relation with practice; Approaches to accounting theory (Inductive and Deductive), Need for the study of accounting theory. GAAP. • Capital: Meaning, capital maintenance concepts; Relation between Capital and Income (Stock and Flow), Limitations of Historic Cost accounting; Introduction to Fair Value accounting. 	10
2	Introduction to Accounting Standard	<ul style="list-style-type: none"> • Financial accounting standards: concept, benefits, procedure for issuing accounting standards (ASs) in India. Need and challenges for a global standard, IFRS (concept only), Concept of adoption and convergence, Introduction to Ind AS (concept only). 	10
3	Accounting Standards (ASs)	<ul style="list-style-type: none"> • AS 1: Disclosure of Accounting Policies • AS 2: Valuation of Inventories • AS 4: Contingencies and Events Occurring after the Balance Sheet Date • AS 5: Net Profit or Loss for the period, prior period items, and change in accounting policies • AS 9: Revenue Recognition (Revised) • AS 10: Property, Plant and Equipment • AS 13: Accounting for Investment • AS 16: Borrowing Costs • AS 20: Earnings per Share 	40
			60

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

After successful completion of this course, the students will be able to:

CO No.	Course Outcome Statement	Bloom's Taxonomy Level
CO1	Understand the fundamental concepts of accounting theory and its significance in the development of accounting practices. (Related to Unit 1)	U
CO2	Explain the different approaches to accounting theory, capital maintenance concepts, and the limitations of historical cost accounting, including a basic understanding of fair value accounting. (Related to Unit 1)	U, An
CO3	Comprehend the concept and importance of accounting standards in financial reporting, the procedure for issuing ASs in India, and the global need for harmonization through IFRS and Ind AS. (Related to Unit 2)	U, Ap
CO4	Demonstrate knowledge and application of specific Accounting Standards (AS 1, 2, 4, 5, 9, 10, 13, 16, 20) in various accounting scenarios. (Related to Unit 3)	Ap, An
CO5	Apply relevant accounting standards to practical problems and case studies through tutorials, thereby improving analytical and interpretative skills. (Related to Tutorial Component)	Ap, E

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	2	2	1	1	0	2	1	2	2
CO2	3	3	2	1	2	2	3	1	2	3
CO3	3	2	2	2	3	1	2	1	3	3
CO4	3	3	3	2	2	2	3	2	3	3
CO5	2	3	3	2	2	2	3	3	2	3
Average	2.8	2.6	2.4	1.6	2	1.4	2.6	1.6	2.4	2.8

Correlation Levels Key

1 – Low (40% < Achievement < 50%)
 2 – Medium (50% < Achievement < 60%)
 3 – High (Achievement > 60%)
 0 – No significant correlation

HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
Semester VI

AUDITING & ASSURANCE

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- VI (Jan to June)
Auditing & Assurance

Table 2: Assigning programme specific objectives with course outcomes

Programme		B.Com (Hons. + General)		
Course Name		Auditing & Assurance		
Year and Semester		3rd year 6th semester		
Course Objective		Basic Idea about Auditing and Assurance		
SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Concept, Need and Purpose of Audit	CO1	Meaning and Objectives of Independent Financial Audit, Basic Principles Governing an Audit, Concept of Auditor's Independence, Errors and Fraud- Concepts, Means and Auditor's Responsibility towards Detection and Prevention of Fraud, Classification of Audit, Concept and Purpose of Standards on Auditing (SA)	1,6,7	R, U, An
Unit 2 Audit Procedures and Techniques	CO2	Concept of Auditing Engagement, Audit Planning, Audit Programme, Audit Working Paper, Ownership and Custody of Working Papers, Meaning of Audit file, Audit Note Book, Audit Memorandum, Concept, Need and Procedures to obtain Audit Evidence, Concept of Routine Checking, Test Checking and Auditing in Depth, Audit of Educational Institutions, Hospitals and Hotels	2,4,6	U, Ap, An, E
Unit 3 Audit Risk and Internal control	CO3	Concept and Types of Audit Risk, Meaning and Objectives of Internal Control, Internal Check, Internal Audit, Reliance by	1,4,6,8	R, U, An, E

System		Statutory Auditor on Internal Auditor's Work		
Unit 4 Vouching, Verification and Valuation	CO4	Meaning and Objectives of Vouching, Factors to be Considered during Vouching, Vouching of Different Items of Receipts and Payments, Concept and objectives of Verification and Valuation, Differences between Vouching and Verification, Verification of Different Items of Assets and Liabilities	2,4,7,8	U, Ap, An, E
Unit 5 Company Audit	CO5	Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor, Concept of Branch Audit and Joint Audit, Concept and Provisions of the Companies Act regarding Depreciation, Provisions of the Act, Legal Decisions and Auditor's Responsibility relating to Divisible Profit and Dividend	1,5,7,8	R, U, Ap
Unit 6 Audit Report and Certificate	CO6	Definition and Distinction between Report and Certificate, Different Types of Report. Contents of Audit Report, Concept of True and Fair View Concept and Relevance of Materiality	2,3,4,5,7,8	U, Ap, An, C
Unit 7 Other Thrust Areas	CO7	Concepts, Objectives Relevant Provisions of Companies Act regarding Cost Audit, Management Audit, Tax Audit, Meaning of Social Audit, Propriety Audit, Performance Audit, Environment Audit	1,5,7,8	R, U, Ap

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3					2	3	
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	2.33	3	2.8
Correlation Level (1- Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)								

Lecture Plan of Auditing & Assurance**Total Marks 100****Internal Assessment: 25****Semester End Examination:75**

Unit	Topics	Details	Marks Allotted	No.of Lectures
1.	Concept, Need and Purpose of Audit	<ul style="list-style-type: none">• Definition-Nature-Scope and Objectives of Independent Financial Audit• Basic Principles Governing an Audit, Concept of Auditor's Independence• Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation• Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP);• Standards on Auditing (SA)- Concept and Purpose (This unit should be studied with SA 200[REVISED] and SA 240[REVISED])	10	10
2.	Audit Procedures and Techniques	<ul style="list-style-type: none">• Auditing Engagement-Audit Planning- Audit Programme (Concept)• Documentation: Audit Working Paper, Ownership and Custody of Working Papers- Audit file (Permanent and Current) – Audit Note Book- Audit Memorandum.• Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence• Routine Checking, Test Checking and Auditing in Depth• Concept of Analytical Procedure and Substantive Testing in Auditing.• Audit of Educational Institutions, Hospitals and Hotels (This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)	15	15
3	Audit Risk and Internal control System	<ul style="list-style-type: none">• Audit Risk – Concept and Types only.• Internal Control- Definition, Objectives• Internal Check- Definition, Objectives• Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory Auditor on Internal Auditor's Work (This unit should be studied with SA 610)	10	10

4	Vouching, Verification and Valuation	<ul style="list-style-type: none"> • Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses. • Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: i) Non-Current Assets: Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan v) Current Liability: Trade Payables (Sundry Creditors). U 	10	10
5	Company Audit	<ul style="list-style-type: none"> • Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor • Branch Audit and Joint Audit • Depreciation – Concept and Provisions of the Companies Act • Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor's Responsibility 	15	15
6	Audit Report and Certificate	<ul style="list-style-type: none"> • Definition – Distinction between Report and Certificate- Different Types of Report • Contents of Audit Report (As per Companies Act and Standards on Auditing) • True and Fair View – Concept • Materiality – Concept and Relevance (This unit should be studied with SA 700) U 	10	10

7	Other ThrustAreas	<ul style="list-style-type: none"> • Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act • Management Audit - Concepts, Objectives, Advantages • Tax Audit – Concepts, Objectives, Legal Provisions • Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only) 	10	10
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HERAMBA CHANDRA COLLEGE DEPARTMENT OF COMMERCE

Programme: B.Com (MAJOR / MDC) under CCF

Program Specific Outcomes (PSOs) :

- PSO1** – Comprehensive understanding of commerce, business, accounting, finance, and economics principles
PSO2 – Development of analytical and critical thinking skills for business decision-making
PSO3 – Acquisition of practical skills in financial accounting, taxation, and business management
PSO4 – Proficiency in using digital tools and technologies relevant to commerce and business
PSO5 – Understanding of business ethics, corporate governance, and sustainability principles
PSO6 – Development of entrepreneurial mind-set and skills for self-employment
PSO7 – Ability to interpret and analyse financial statements and market trends
PSO8 – Enhanced communication and soft skills for professional environments
PSO9 – Understanding of legal and regulatory frameworks governing business operations
PSO10 – Preparation for various professional certifications and higher education opportunities

Semester V Company Law Major (Core) Paper 11

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	Details	Lecture Hours
1.	INTRODUCTION TO COMPANY	Company [Meaning and Features] Body Corporate, Kinds of Companies(Definition and Features)– One Person Company, Private Company, Public Company, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Dormant company, Lifting of corporate veil [brief concept] Brief concept of MCA	12
2.	FORMATION OF A COMPANY	Steps in formation of a Company, Promotion Stage-Promoter [Meaning& Functions], Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage –Prospectus, [Concept &Types] Misstatement in prospectus and its consequences.	12

3.	COMPANY ADMINISTRATION	Director (Concept and Definition),DIN Qualification, Disqualification, Appointment, Rights, Duties, , Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition)– Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director[Appointment and Role]; CSR (Sec 135): (Basic concept)	12
4.	SHARE CAPITAL & DEBENTURE	Share &Share Capital- Definition and Types, Difference between shares and stock; Allotment and Forfeiture of Shares, Alteration of Share Capital: Bonus, Right, Capital Reduction ,Buyback, ESOP, Sweat Equity, , Share Certificate-Physical, Demat System,, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture	12
5.	CORPORATE MEETINGS	Corporate Meetings - Types of Corporate Meetings (Shareholder and Board); Shareholders Meeting- Annual General Meeting ,Extraordinary General meeting, Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes [Section 118}, Postal Ballot, Virtual meeting[to conduct AGM]E- voting, Video Conferencing, Board Meetings [Brief concept]	12
		TOTAL LECTURE HOURS	60

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

After successful completion of this course, the students will be able to:

CO No.	Course Outcome Statement	Bloom's Taxonomy Level
CO1	Meaning and Definition of Company, Different types of company <i>(Related to Unit 1)</i>	R, U, E
CO2	Steps in formation of a company, Documents required during formation of a company <i>(Related to Unit 2)</i>	R, U, C, Ap
CO3	Types of Directors and Key Managerial Personnel in a company <i>(Related to Unit 3)</i>	R, U

CO4	Types of shares and debentures <i>(Related to Unit 4)</i>	R, U, Ap
CO5	Types of meetings, Requisites of a valid meeting <i>(Related to Unit 5)</i>	R, U, C

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO 4	PSO5	PSO6	PSO7	PSO8	PSO 9	PSO 10
CO1	3	2	3	0	2	2	1	0	3	2
CO2	3	3	3	2	3	2	2	1	3	2
CO3	3	1	2	0	2	1	2	0	3	1
CO4	3	3	2	0	2	1	1	0	3	2
CO5	3	1	2	0	3	0	0	0	3	1
AVERAG E	3	2	2.4	0.4	2.4	1.2	1.2	0.2	3	1.6
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)										

HERAMBA CHANDRA COLLEGE DEPARTMENT OF COMMERCE

Programme: B.Com (MAJOR / MDC) under CCF

Program Specific Outcomes (PSOs) :

- PSO1** – Comprehensive understanding of commerce, business, accounting, finance, and economics principles
PSO2 – Development of analytical and critical thinking skills for business decision-making
PSO3 – Acquisition of practical skills in financial accounting, taxation, and business management
PSO4 – Proficiency in using digital tools and technologies relevant to commerce and business
PSO5 – Understanding of business ethics, corporate governance, and sustainability principles
PSO6 – Development of entrepreneurial mind-set and skills for self-employment
PSO7 – Ability to interpret and analyse financial statements and market trends
PSO8 – Enhanced communication and soft skills for professional environments
PSO9 – Understanding of legal and regulatory frameworks governing business operations
PSO10 – Preparation for various professional certifications and higher education opportunities

Semester V

Minor Paper 6 (Elective)

MARKETING COMMUNICATIONS (M4)

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	Details	Lecture Hours
1.	Introduction to Communication Process	Marketing Communication: Concept (AIDA Model) & Importance, Barriers to Marketing Communication, Social Media & Digital Marketing: Concepts (Relevance, Objective & Prospects)	12
2.	Communication Mix	Communication Mix : Concept (Need and Objective) & Elements Communication in Retail Management (Features, Objectives, Tools and Strategies) Communication in Service Marketing (Features, Objectives, Tools and Strategies) Communication in Rural Marketing (Features, Objectives, Tools and Strategies) Communication in International Marketing (Features, Objectives, Tools and Strategies)	12

3.	Advertising Process	Advertising: Definition, Objective, Importance, Types & Function, Advertising Process & Advertising Budget, Legal, Ethical & Economic aspects of Advertising, Advertising Appeal, Copy Writing (Headline, Illustration, Message), Copy Type, Campaign Planning, Different Types of Media, Media Planning and Scheduling	12
4.	Impact of Advertising	Advertising Agency Vs Advertising Department, Relationships with Clients, Measuring Advertising Effectiveness	12
5.	Sales Promotion	Sales Promotion: Meaning, Nature, Type, Function and Limitation Sales Promotion Techniques (Sample Distribution, Coupon, Price off premium plan, Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions)	12
		TOTAL LECTURE HOURS	60

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

After successful completion of this course, the students will be able to:

CO No.	Course Outcome Statement	Bloom's Taxonomy Level
CO1	Concept and Importance of Marketing Communication, Social Media & Digital Marketing: <i>(Related to Unit 1)</i>	U, Ap, E
CO2	Communication Mix in Retail Management, Service Marketing, Rural Marketing and International Marketing (Features, Objectives, Tools and Strategies) <i>(Related to Unit 2)</i>	R, U, Ap
CO3	Advertising: Definition, Objective, Importance, Types & Function, Process & Budget, Legal, Ethical & Economic aspects, Advertising Appeal, Copy Writing, Campaign Planning, Different Types of Media, Media Planning and Scheduling <i>(Related to Unit 3)</i>	R, U, C, Ap, An, E
CO4	Advertising Agency Vs Advertising Department, Relationships with Clients, Measuring Advertising Effectiveness <i>(Related to Unit 4)</i>	U, An, E

CO5	Sales Promotion: Meaning, Nature, Type, Function, Limitation and Techniques (<i>Related to Unit 5</i>)	R, U, C, Ap, An, E
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Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	1	0	3	3	3	3	3	2
CO2	2	3	1	0	2	3	3	3	2	2
CO3	2	3	3	0	3	3	1	3	3	2
CO4	2	2	1	0	1	3	1	3	2	2
CO5	2	3	2	0	2	3	2	2	2	2
AVERAGE	2	2.8	1.6	0	2.2	3	2	2.8	2.4	2
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement))										

HERAMBA CHANDRA COLLEGE DEPARTMENT OF COMMERCE

Programme: B.Com (MAJOR / MDC) under CCF

Program Specific Outcomes (PSOs) :

- PSO1** – Comprehensive understanding of commerce, business, accounting, finance, and economics principles
PSO2 – Development of analytical and critical thinking skills for business decision-making
PSO3 – Acquisition of practical skills in financial accounting, taxation, and business management
PSO4 – Proficiency in using digital tools and technologies relevant to commerce and business
PSO5 – Understanding of business ethics, corporate governance, and sustainability principles
PSO6 – Development of entrepreneurial mind-set and skills for self-employment
PSO7 – Ability to interpret and analyse financial statements and market trends
PSO8 – Enhanced communication and soft skills for professional environments
PSO9 – Understanding of legal and regulatory frameworks governing business operations
PSO10 – Preparation for various professional certifications and higher education opportunities

Semester V

Minor Paper 5 (Elective)

Product & Pricing Management (M3)

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	Details	Lecture Hours
1.	Introduction to Product Management	Product: Basic concept of product, levels, Marketing Mix: 4Ps & 7Ps, Marketing Mix for Agricultural products Product Mix Decisions Product-Life-Cycle: Concept, Operationalisation of PLC, Product Portfolio: Concept, Product Portfolio matrix and its importance, BCG Model	12
2.	Market Segmentation	Market Segmentation: Concept, Importance and bases (including Rural Market segmentation)	12
3.	New Product Development	Concept, Importance, Stages, Reasons for failure of a new product, Adoption process, Market Diffusion	12

4.	Packaging and Branding (including Rural Marketing & International Marketing):	Packaging: Concept, Functions, Types of packaging, Packaging Strategies, Legal and Ethical aspects of packaging, Packaging and Labelling Branding: Concept, Importance of function, Different Types of Brand and Branding, Principles of Branding, Positioning and repositioning strategies, Basic concepts of Brand-equity	12
5.	Pricing Management	Concept of Pricing and Pricing Management, Pricing as an element of Marketing Mix (In special reference to Retailing, Service, Rural & International Marketing), Importance of pricing in consumer buying process, Determining factors of effective pricing, Pricing approaches & methods, Pricing in the Indian & International Context, Regulatory Price Environment	12
		TOTAL LECTURE HOURS	60

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

After successful completion of this course, the students will be able to:

CO No.	Course Outcome Statement	Bloom's Taxonomy Level
CO1	Basic concept of product and it's levels, Marketing Mix, Product-Life-Cycle, Product Portfolio and BCG Model (Related to Unit 1)	R, U, Ap, An, E
CO2	Market Segmentation (Related to Unit 2)	R, U, Ap, An
CO3	Concept, Importance, Stages, Reasons for failure of a new product, Adoption process, Market Diffusion (Related to Unit 3)	R, U, Ap, An, E
CO4	A detailed study on Packaging and Branding (Related to Unit 4)	R, U, C, Ap, An, E
CO5	Concept of Pricing and Pricing Management, (Related to Unit 5)	R, U, Ap, An, E

Table 3: Correlation Level

	PSO1	PSO2	PSO3	PSO 4	PSO5	PSO6	PSO7	PSO8	PSO 9	PSO 10
CO1	2	2	2	0	2	3	2	0	2	2
CO2	2	3	1	0	1	3	2	0	1	1
CO3	2	3	2	0	3	3	2	0	2	1
CO4	2	3	2	0	2	3	2	0	3	1
CO5	2	3	2	0	3	3	2	0	3	2
AVERAG E	2	2.8	1.8	0	2.2	3	2	0	2.2	1.4
Correlation Level (1-Low(40%<Achievement<50%), 2- Medium (50%<Achievement<60%), 3- High (60%<Achievement)										



HERAMBA CHANDRA COLLEGE
DEPARTMENT OF COMMERCE
BUSINESS MATHEMATICS & STATISTICS

Table 1 Programme Outcomes (PO) on completing B.Com

Sl. No.	Programme Outcomes
Critical Thinking (PO1)	This outcome involves training students to think critically and independently. Critical thinking skills help graduates make informed decisions and solve problems effectively.
Problem-solving (PO2)	These programmes should equip students with problem-solving skills. Graduates should be capable of identifying complex issues, analysing root causes, and proposing effective solutions. This skill is valuable in both personal life and professional careers.
Interdisciplinary Knowledge (PO3)	Depending on their chosen major, minor and interdisciplinary subjects within the B.Com programme, students should develop expertise in their specific area of study, whether it's mathematics or economics, This specialized knowledge provides depth in their chosen discipline.
Employability (PO4)	On graduating, the students will be eligible for employment in industries like analytics, data scientist, etc. Their skills in comprehension of general social phenomena around them place them in an ideal situation for such jobs. They will also be able to appear for competitive examinations conducted for public sector jobs.



Table 2 Programme Specific Objectives (PSO) on completing B.Com

SL No.	On completing B.Com, the students will be able to
PSO 1	Get acquainted with the concept, methods, analysis and historical development of Mathematics & Statistics.
PSO 2	Students can gather knowledge about Mathematics & Statistics from its beginning till present day and explain the various applications in different fields.
PSO 3	They will understand the importance of Mathematics & Statistics through projects and assignments using real life data.
PSO 4	Develop essential knowledge so that one can relate and apply Mathematics & Statistics in various disciplines.
PSO 5	They will understand the concept and application of modern technological softwares.
PSO 6	Acquire research skills in the field.

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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-VI (January to July)**

Programme	B.Com
Course Code	MDC (Paper-15)
Year and Semester	3rd year 6th semester
Prerequisite Course	Nil
Course Objective	Knowledge of Introduction to Maths & Statistics

Table 3 Course Outcome (CO) on completing Unit-1 to Unit-4 in Part -A

Units as given in syllabus of CU	Course Outcome	On completing the course, the student will be able to:	PSO Addressed	Cognitive level
<u>Unit-1</u> Matrices	CO1	Gain a basic idea of the meaning and understand the applications of matrices.	1 and 3	R, U, An, Ap
Unit-2 Differential Calculus	CO2	Understand different formula and their applications.	1 and 3	R, U, An, Ap
Unit-3 Basic maths of Finance	CO3	Become aware of different formula and their applications.	1 and 3	R, U, An, Ap
Unit-4 Permutation & Combination	CO4	Gain knowledge about the topics	1 and 3	R, U, An, Ap

Table 4 Course Outcome (CO) on completing Unit-1 to Unit-3 in Part -B

Units as given in syllabus of CU	Course Outcome	On completing the course, the student will be able to:	PSO Addressed	Cognitive level
<u>Unit-1</u> Univariate analysis	CO1	Gain a basic idea of the meaning and understand the applications.	1 and 3	R, U, An, Ap
Unit-2 Bivariate analysis	CO2	Understand different formula and their applications.	1 and 3	R, U, An, Ap
Unit-3 Time based data	CO3	Become aware of different formula and their applications.	1 and 3	R, U, An, Ap

[illegible]

CHANDRA COLLEGE**DEPARTMENT OF COMMERCE****Semester VI****Retail Management and Marketing Of Services (M5)****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 the 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 VI (January to june)**Minor Paper 7 (Elective)****Retail Management and Marketing of Services (M5)****Table 2: Assigning programme specific objectives with course outcomes**

Programme	B.Com (Hons. + General)
Course Code	CC 2.2 Chg
Course Name	
Year and Semester	3rd year VI Semester
Course Objective	Basic Idea about Retail Marketing and Marketing Of Services

SL No	Course Outcome	On completing the course, the student will be able to learn:	PSO Addressed	Cognitive level
Unit 1 Introduction to Retailing	CO1	Concepts, Features of Retailing, Importance Retailing, Function	1,2,3, 4,5,6	R, U, AP
Unit 2 Retailing in India	CO2	Factors determining Growth of Retailing in India Factors affecting Retail Pricing Impact of Retail in Nation's Economy Key Drivers of the Indian Retail Industry Evolution of retailing in India	1, 2,4,6	U,AP,AN,E
Unit 3 Retail Formats	CO3	Concepts ,Types of Retailing– Multi Channel Retailing, Single Channel Retailing , Product factors of Retail format , Location factors of Retail format Current Indian Scenario	1, 2, 3,4,6	U, AP, AN, E
Unit 4 Introduction to Services Marketing & Services and economy of a country	CO4	Concept of services, Types, Function, Nature, Characteristics Understanding Services Customers Impact of service marketing in the economy of a country	1, 2, 4, 6	R, U, AP.
Unit 5 Service Marketing Management	CO5	Service Quality: Definition with example and Management Relationship marketing -Concept Service Communication Mix Communication Strategy	1,2,4,6, 7, 8	U,AP, AN, E
Unit 6	CO6	Concept, Relevance and Prospect: Travel and Tourism	1,2,3,5,6,7, 8	R,U,AP,AN, E

Service Marketing in Non-profit and profit Organisations		FinancialServices InformationTechnologyServices MediaServices HealthCareServices EducationalServices		
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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 Retail Management and Marketing of Services (M5)

Total Marks 100

Semester-end

Examination (Credit 3): 75 Marks

Tutorial Examinations (Credit 1): 25 Marks

Unit	Topics	Details

1.	Introduction to Retailing	<p>Concepts, Features of Retailing</p> <ul style="list-style-type: none"> • Importance Retailing • Function
2.	Retailing in India	<p>Factors determining Growth of Retailing in India ,Factors affecting R Evolution of retailing in India</p>
3.	Retail Formats	<p>Concept , Types of Retailing–Multi Channel Retailing, Single C</p>
4	Introduction to Services Marketing & Services and economy of a country	<p>Concept of services, Types, Function, Nature, Characteristics</p> <ul style="list-style-type: none"> • Understanding Services Customers • Impact of service marketing in the economy of a country
5	Service Marketing Management	<p>Service Quality: Definition with example and Management</p> <ul style="list-style-type: none"> • Relationship marketing -Concept • Service Communication Mix <ul style="list-style-type: none"> • Communication Strategy
6	Service Marketing in Non-profit and profit Organisations	<p>Concept, Relevance and Prospect:</p> <ul style="list-style-type: none"> • Travel and Tourism • Financial Services • Information Technology Services • Media Services • Health Care Services • Educational Services

HERAMBA CHANDRA COLLEGE

RURAL MARKETING AND INTERNATIONAL MARKETING(M6)

DEPARTMENT OF COMMERCE Semester VI

Programme: B.Com (Hons.) 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	Specialise 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	Analyse 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 the 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.
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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- VI (January to June)

RURAL MARKETING AND INTERNATIONAL MARKETING

Table 2: Assigning programme specific objectives with course outcomes

Programme	B.Com (Hons.)
Course Code	CC3.2Ch
Year and Semester	3rd year 6th semester
Course Objective	Basic Idea about concepts and aspects of Rural and International Marketing and develop analytical skills, conceptual abilities and substantive knowledge.

SL No	Course Outcome	On completing the course, the student will gather knowledge on:	PSO Addressed	Cognitive level
Unit 1 Rural Marketing and Environment	CO1	Concept, feature and importance of Rural market, Difference among Rural, Agricultural and Urban marketing.	1,5,6,8.	R, U.
Unit 2 Rural Consumer.	CO2	Attitude and behavior of Rural consumers, Buying patterns of Rural consumers and how they get influenced while buying.	1, 2,3,4,8	U,AP,AN,E
Unit 3 Marketing of Agricultural Products.	CO3	Marketing strategies of Agricultural products, What role government and non government organizations play in Rural marketing, Cooperative Marketing, How to overcome the problems of Agricultural Marketing, Possibilities of agricultural	1,2,4,5.	R,U, AN, E,AP

		marketing.		
Unit 4 Introduction of International Market.	CO4	Concept and scope of International Marketing, International Marketing Environment, PESTEL-SWOC, When how, and why to enter International Market, What will be the Entry Strategy, Planning for categorization of products/services.	1, 2, 4, 6,8.	U,R, AN,AP.
Unit 5 International Pricing	CO5	What factors influence International Price, Concept of Quotation and concept of Payment Terms.	1,2,5,6,	U, R,AN,AP, E
Unit 6 Import and Export Policies and Practices in India.	CO6	Concept of Export Price and EXIM Policy, How to start an Export Business, India's Foreign Trade trends, concept of Special Economic Zone.	1,2,4,5,8	U, AN, AP, E,

Table 3: Correlation Level

	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO6	PSO7	PSO8
CO1	3	2	3	3	2	1	3	3
CO2	3	3	2	2	3	1	3	2
CO3	2	2	2	1	1	1	3	3
CO4	2	1	1	3	2	2	3	3
CO5	1	2	1	3	1	3	3	2
CO6	3	3	2	3	3	2	3	3
CO7								
CO8								
AVERAG	2.3	2	1.83	2.5	2	1.67	3	2.67

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