

Detailed Course Scheme

Bachelor of Commerce B.Com (Hons) 3 Years/ B.Com (Hons) with Research 4 Years

Semester-II (2023-27)

DOC202306220009



RNB GLOBAL UNIVERSITY

RNB Global City, Ganganagar Road,
Bikaner, Rajasthan 334601

OVERVIEW

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December)** and **Even (January-June)**. Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B. Com (Hons.)/ B.Com (Hons.) with Research program for (January-June) Even Semester, 2024 along with Examination pattern is as follows:

Course Scheme

Semester –II

S. No.	Course Code	Category	Course Name	L	T	P	Credits
1.	GEC066001	GE-1	Business Communication (AECC)	3	1	0	4
2.	BCHC21151	DSC-4	Cost Accounting	5	1	0	6
3.	BCHC22152	DSC-5	Principles of Marketing	5	1	0	6
4.	BCHC21150	DSC-6	Macro Economics	5	1	0	6
5.	SEC077002	SEC-2	Ability & Skill Enhancement -II	2	0	0	2
6.	WHNN99000		Workshops/ Seminars/Human Values/ Social Service/NCC/NSS	-	-	-	1
			Total	20	4	0	25

EVALUATION SCHEME

The evaluation of the B. Com (Hons.) program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

Internal Assessment

The distribution of Internal Assessment Marks is as follows:

Type	Details	Marks
Mid Term	Two Mid-term Sessional of 15 marks each (15+15)	30
Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	Average of marks obtained	15
Attendance	75%+: 5 marks	5
TOTAL	50	

External Assessment

Type	Marks
Theory	50

For subjects having practical components:

Type	Marks
Theory	40
Practical	10

EVALUATION SCHEME- WORKSHOPS & SEMINARS AND HUMAN VALUES & SOCIAL SERVICE/NCC/NSS

1. The evaluation of Workshops & Seminar and Human Values & Social Service/NCC/NSS will be completed from Semester I – Semester VI. It will be evaluated internally by the various Forums & Schools Concerned. The credit for this will be given at the end of each Semester.
2. The students must join club/clubs/Forums with the active participation in different activities of club. The students would be continuously assessed from Semester-I to Semester-IV and credits and marks would be given after the end of each Semester.

1. Vision

To educate and inspire capable and competent leaders with a futuristic business acumen & entrepreneurial spirit.

2. Mission

To equip the students of school of commerce & management with the ability to explore, examine, think critically, and develop professional skills to become responsible global leaders who can contribute meaningfully to the industry and society through excellence in learning and practice-oriented research.

3. Program Educational Objectives (PEO's)

PEO1: To develop students to handle issues related to business and solve problems.

PEO2: To develop leadership qualities in students to lead a team as well as work as member of team.

PEO3: To bridge the gap between theoretical and practical knowledge of the students by adopting innovative teaching pedagogy.

4. Programme Outcomes (PO's)

After the completion of this program students will be able to:

P01. Exhibit memory of previously learned financial accounting knowledge by correlating facts and terminologies.

P02. Conceptualize and solve Business problems, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal, and environmental factors in the core areas of expertise at the national and international levels.

P03. Understand the concepts of commerce and computer application operations

P04. Demonstrate ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship.

P05. Develop knowledge of the business policies, auditing, finance, and other related areas both at the macro and micro level.

P06. Apply relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

P07. Utilize domain knowledge of computer programming and implementing the same in E-Commerce sector.

P08. Display knowledge and understanding of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research.

P09. Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, environment and sustainability, ethics, and governance.

P010. Build wider societal concerns through extension of professional knowledge to community service and engagement in life-long learning process.

5. Program Specific Outcomes (PSO's)

PSO1: Understand the concept of financial markets and its different products.

PSO2: Appraise the manpower needs of companies in Accounting, Financial analysis, and Management.

PSO3: Design the accounting system and processes for e-commerce and e-business.

6.COURSE OUTCOMES (COs)	
Course Code & Course Name	After completion of these courses' students should be able to
GEC066001 - Business Communication (AECC)	<p>CO1: Define the different types of communication, impedances due to extraneous factors called "barriers."</p> <p>CO2: Understand important verbal parameters in communication. So, to make communication effective and attractive.</p> <p>CO3: Apply the skills in reading, writing, comprehension, and communication & use electronic media for business communication.</p> <p>CO4: Analyze various business communication skills scope of the non-verbal parameters in communication to make communication more effective.</p> <p>CO5: Apply the appropriate body language for making presentation more effective</p>
BCHC21151 – Cost Accounting	<p>CO1: What is the various business process, analyse operations, production planning.</p> <p>CO2: Explain basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting bookkeeping systems.</p> <p>CO3: Examine the basic cost concepts, allocation and control of various costs and methods of costing.</p> <p>CO4: Examine the various methods involved in cost ascertainment, cost accounting and book keeping systems.</p> <p>CO5: Estimate the various costs for the purpose of controlling them.</p>
BCHC22152 - Principles of Marketing	<p>CO1: Define the basics of principles, importance, tactics, tools, and developments in the field of marketing. With specific emphasis on Marketing Mix i.e. Product, Price, Place & Promotion.</p> <p>CO2: Understand Fundamental concepts of marketing & practices from business perspective in the Organization.</p> <p>CO3: Apply the various Marketing environmental concepts to compare various opportunities available in various sectors & relate with various concepts related to market, Research, and its utility.</p> <p>CO4: Analyze the Important issues Related to success in consumer buying behavioural process vis a vis organizational buying behaviour process & understand mechanism of developing a new product, Market Segmentation etc.</p> <p>CO5: Apply the commonly used promotion terms, concepts & tools.</p>
BCHC21150 – Macro Economics	<p>CO1: Define the basic concepts of Macro Economics & get awareness of Fiscal and monetary policy.</p> <p>CO2: Explain the concepts of aggregations and national income and output.</p> <p>CO3: Develop the conceptual framework relating to macroeconomic issues like inflation, unemployment, and related measures to overcome the same.</p>

	<p>C04: Analyse the situations of macroeconomic problems and deriving the solutions to it.</p> <p>C05: Interpret the effects of microeconomic factors on business decision making</p>
SEC077002 – Ability & Skill Enhancement –II	<p>C01: Select the correct phonetic symbols for improving language</p> <p>C02: Operate reading and writing skills in English</p> <p>C03: Prepare listening and speaking skills in English</p> <p>C04: Focus in understanding the ethics, virtues, and values</p> <p>C05: Aware about etiquettes and personal branding</p>

6. CO PO Mapping

GEC066001	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	2	2	3	2		2	1	2	2	2
C02	1	3	2	2	2	2	2	3	2	3
C03	1	3	2	3	3	3	3	3	3	2
C04	1		2	3	3	3	2	2		3
C05	3	2	3	2	3	2	2	2	2	2

BCHC21151	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	2	-	2	1	2	-	2	2	3
C02	3	3	2	-	2	-	-	-	-	3
C03	3	2	2	2	-	2	-	2	-	3
C04	3	1	-	-	2	2	-	-	2	3
C05	3	2	2	2	2	2		2	2	3

BCHC22152	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	3	3	2	1	2	1	2	2	2
C02	1	3	2	3	2	2	2	2	3	3
C03	2	2	3	3	3	3	2	2	2	2
C04	2	1	2	3	3	3	3	3	2	3
C05	2	2	2	2	2	2	3	2	2	2

BCHC21150	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	2	3	3	3	3	2	3	2	3	3
C02	3	3	2	2	3	1	1	3	2	3
C03	3	3	3	1	3	1	3	2		3
C04	2	1	1	3	2	3	2	2	1	3
C05	3	3	3	3	3	3	3	3	3	3

SEC077002	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	2	3	2	3	3	1	3	2	3
C02	3	2	2	3	2	2	1	2	2	3
C03	3	3		1	2	2	1	3	3	3
C04	3	3	3	2	2	2	1	2	3	3
C05	3	3	2	3	2	3	3	3	2	2

8. Curriculum

Course Name: Business Communication

Course Code: GEC066001

Objectives:

- To equip students of the B. Com/B. Com (Hons.) course effectively to acquire skills in reading, writing, comprehension, and communication, as also to use electronic media for business communication.
- To provide an overview of the various business communication skills and groom students professionally.

Course Outline

Unit I: Nature of Communication

Process of Communication, Types of Communication (verbal & Non-Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

Unit II: Business Correspondence

Letter Writing, presentation, inviting quotations, sending quotations, Placing orders, inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit III: Report Writing

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit IV: Vocabulary

Words often confused Words often misspelt, common errors in English.

Unit V: Oral Presentation

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, Business Communication Today, Pearson Education.
2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; Business Communication Making. Connections in Digital World, 11th ed., McGraw Hill Education.
3. Shirley Taylor, Communication for Business, Pearson Education.
4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH.

Course Name: Cost Accounting
Course Code: BCHC21151

Objectives

- To provide an overview of the various business process, analyse operations, production planning.
- To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting bookkeeping systems.

Course Outline

Unit I: Introduction

Meaning, objectives, and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.

Unit II: Elements of Cost: Material and Labour

- a. Materials: Material/inventory control techniques. Accounting and control of purchases, storage, and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
- b. Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit III: Elements of Cost

Overheads Classification, allocation, apportionment, and absorption of overheads; Under- and overabsorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research, and development expenses; Activity based cost allocation.

Unit IV: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit V

Book Keeping in Cost Accounting Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.

2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. Jawahar Lal, Cost Accounting. McGraw Hill Education.
4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning.
5. Rajiv Goel, Cost Accounting. International Book House.
6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
10. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd.

Course Name: Principles of Marketing

Course Code: BCHC22152

Objective

- Subject attempts are to provide basic understanding of principles, importance, tactics, tools, and developments in the field of marketing. With specific emphasis on Marketing Mix i.e. Product, Price, Place & Promotion.
- The objective of this course is to provide basic knowledge of concepts, principles, tools, and techniques of marketing.

Course Outline

Unit I: Introduction

Nature, scope, and importance of marketing; Evolution of marketing; Selling vs. Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural, and Legal).

Unit II

- a. **Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.
- b. **Market segmentation:** concept, importance, and bases; Target market selection; Positioning concept, importance, and bases; Product differentiation vs. market segmentation.

Unit III: Product

Concept and importance, Product classifications; Concept of product mix; Branding, packaging, and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit IV

- a. **Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.
- b. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and

importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit V

- a. Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;
- b. Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton, and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education.
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*, Pearson Education.
4. Majuro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning.
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House.

Course Name: Macro Economics Course Code: BCHC21150

Objectives:

- The course aims at providing the student with knowledge of basic concepts of the macroeconomics. The modern tools of macro-economic analysis are discussed, and the policy framework is elaborated, including the open economy.
- The purpose of this course is to familiarize the student with the generally accepted principles of macroeconomics.

Course Outline

Unit I: Introduction

Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium.

Unit II: Economy in the short run

IS-LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

Unit III: Inflation, Unemployment and Labour market

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Unit IV: Open economy

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

Unit V: Behavioral Foundations

Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest, and income elasticities of demand for real balances. Supply of money.

Suggested Readings:

1. Mankiw, N. Gregory. *Principles of Macroeconomics*. Cengage Learning.
2. Robert J Gordon, *Macroeconomics*, Pearson Education.
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education.
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education.
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*.
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education.
10. S N Singh, Pearson Education.

Course Name: Ability and Skill Enhancement - II

Course Code: SEC077002

Objective

To improve the communication skills of the students with respect to pronunciation. The classes are interactive, and activity based.

Course Outline - Final Assessment – Debate/Group Discussion

Unit I: Phonetics

Phonetic symbols and the International Phonetic Alphabets (IPA), The Description and Classification of Vowels (Monophthongs & Diphthong) Consonants, Phonetic Transcription & Phonology, Syllable, Stress & Intonations, reading aloud, recording audio clips.

Unit II: Vocabulary Building

Idioms and Phrases Words Often Confused, One word Substitution, Word Formation: Prefix & Suffix.

Unit III: Ethics &Etiquettes

What are ethics, what are values, difference between ethics and morals, Business ethics, workplace ethics, what are virtues for e.g. civic virtues, etc. Human ethics and values- 5 core human values are: right conduct, living in peace, speaking the truth, loving and care, and helping others.

Etiquette awareness, Importance of First Impression, Personal Appearance &Professional presence, Personal Branding, Dressing Etiquette, Dining Etiquettes.

Unit IV: Reading & Writing Skills

Reading Comprehension, News Reading, Picture Description, Paragraph Writing, News Writing.

Unit V: Listening & Speaking Skills

Public Speaking, Debate, Inspirational Movie Screening, Skit Performance.

Note: The review of Syllabus happens on periodic basis for the benefit of the students. In case there are changes in curriculum due to review, students would be intimated in writing.

9. Lesson Plans

GEC066001- Business Communication

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Introduction: Business Communication	C-1	Lecture
Unit-I	Introduction: Theory of Communication	C-2	Lecture
Unit-I	Types and modes of Communication	C-3,4	Lecture
Unit-I	Fundamentals of Communication: Communication defined, Models of Communication,	C-5	Lecture
Unit-I	Models of Communication,	C-6	Lecture
Unit-I	Barriers in communication,	C-7	Lecture
Unit-I	Perception and communication,	C-8	Lecture
Unit-I	Essentials of good communication	C-9	Lecture
Unit-I	Class room Assignment I	C-10	Class room Assignment
Unit-I	Clarification Class	C-11	Clarification Class
Unit-II	Language of Communication: Verbal and Non-verbal (Spoken and Written)	C-12	Lecture
Unit-II	Personal, Social and Business Barriers	C-13	Lecture
Unit-II	Personal, Social and Business Barriers and Strategies	C-14,15	Lecture
Unit-II	Intra-personal, Inter-personal	C-16,17	Lecture
Unit-II	Group communication	C-18	Lecture
Unit-II	Modes of human communication:	C-19	Lecture
Unit-II	Basic differences in the principal modes of human communication	C-20	Lecture
Unit-II	Reading, writing, listening, speaking and non-verbal communication.	C-21	Lecture
Unit-II	Spoken communication: Importance of spoken communication,	C-22	Lecture
Unit-II	Spoken communication designing receiver-oriented messages,	C-23	Lecture
Unit-II	Comprehending cultural dimension.	C-24	Lecture
Unit-II	Speaking Skills Monologue Dialogue	C-25,26	Lecture
Unit-II	Group Discussion	C-27	Group Discussion
Unit-II	Effective Communication/ Mis-communication	C-28	Lecture
Unit-II	Interview Public Speech	C-29	Lecture
Unit-II	Clarification Class	C-30	Clarification Class
Unit-III	Making Oral presentations: Functions of presentations, defining objective, audience analysis, collection of materials, organization of materials, body language, effective delivery	C-31,32	Lecture

	techniques.		
Unit-III	Presentation I	C-33,34	Presentation
Unit-III	Written communication: Fundamentals of sentence structure, writing as a process.	C-35	Lecture
Unit-III	Reading and Understanding Close Reading Comprehension Summary	C-36,37	Lecture
Unit-III	Paraphrasing Analysis and Interpretation	C-38	Lecture
Unit-III	Translation (from Indian language to English and vice-versa)	C-39	Lecture
Unit-III	Literary/Knowledge	C-40	Lecture
Unit-III	Texts Writing Skills	C-41	Lecture
Unit-III	Documenting Report Writing	C-42	Lecture
Unit-III	Making notes	C-43	Lecture
Unit-III	Letter writing	C-44	Lecture
Unit-III	Clarification Class	C-45	Clarification Class
Unit-IV	Fundamental of technical writing: Special features of technical writing, the word choice, developing clarity and conciseness	C-46,47	Lecture
Unit-IV	Business letters,	C-48	Lecture
Unit-IV	Applications and resumes	C-49	Lecture
Unit-IV	Transactional Analysis: Three human ego states, different types of transactions	C-50	Lecture
Unit-IV	Transactional Analysis: Three human ego states, 4 life positions	C-51	Lecture
Unit-IV	Different types of transactions	C-52	Lecture
Unit-IV	Clarification Class	C-53	Clarification Class
Unit-IV	Classroom Assignment II	C-54	Classroom Assignment
Unit-V	The significance of communication in a business organization: Channels of communication – Downwards, Upwards, Horizontal, Consensus, and Grapevine.	C-55,56	Lecture
Unit-V	Literary discussions: Analysis and discussion of the novel	C-57	Lecture
Unit-V	The Funda of Mix-ology and short stories from the books Under the banyan tree and other stories	C-58	Lecture
Unit-V	Clarification Class	C-59	Clarification Class
Unit-V	Quiz	C-60	Quiz

BCHC21151 –Cost Accounting

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Introduction to Cost Accounting	C-1,2	Lecture
Unit-I	Meaning, objectives, and advantages of cost accounting	C-3,4	Lecture
Unit-I	Difference between cost accounting and financial accounting	C-5,6	Lecture
Unit-I	Cost concepts and classifications	C-7,8	Lecture
Unit-I	Elements of cost	C-9,10	Lecture
Unit-I	Installation of a costing system	C-11,12	Lecture
Unit-I	Role of a cost accountant in an organization.	C-13,14	Lecture
Unit-I	Classroom Assignment I	C-15	Classroom Assignment
Unit-I	Clarification Class	C-16	Clarification Class
Unit-II	Introduction to Elements of Cost: Material & Labour	C-17,18	Lecture
Unit-II	Materials: Material/inventory control techniques	C-19	Lecture
Unit-II	Accounting and control of purchases, storage, and issue of materials	C-20,21	Lecture
Unit-II	Methods of pricing of materials issues- FIFO	C-22	Lecture
Unit-II	Methods of pricing of materials issues- LIFO, Simple Average, Weighted Average, Replacement, Standard Cost	C-23	Lecture
Unit-II	Methods of pricing of materials issues- Simple Average	C-24	Lecture
Unit-II	Quiz	C-25	Quiz
Unit-II	Methods of pricing of materials issues- Weighted Average	C-26,27	Lecture
Unit-II	Methods of pricing of materials issues- Replacement, Standard Cost.	C-28,29	Lecture
Unit-II	Treatment of Material Losses	C-30,32	Lecture
Unit-II	Labour: Accounting and Control of Labour cost	C-32	Lecture
Unit-II	Time keeping and time booking	C-33	Lecture
Unit-II	Concept and treatment of idle time, over time, Labour turnover and fringe benefits	C-34	Lecture
Unit-II	Methods of wage payment	C-35,36	Lecture
Unit-II	The Incentive schemes- Halsey	C-37,38	Lecture
Unit-II	The Incentive schemes- Rowan	C-39,40	Lecture
Unit-II	The Incentive schemes-Taylor's Differential piece wage	C-41	Lecture
Unit-II	Clarification Class	C-42	Clarification Class
Unit-III	Introduction to Elements of Cost	C-43,44	Lecture
Unit-III	Overheads Classification	C-45,46	Lecture
Unit-III	Overheads allocation	C-47,48	Lecture
Unit-III	Overheads apportionment	C-49,50	Lecture
Unit-III	Absorption of overheads	C-51,52	Lecture
Unit-III	Under- and overabsorption	C-53,54	Lecture
Unit-III	Capacity Levels and Costs	C-55,56	Lecture

Unit-III	Presentation I	C-57,58	Presentation
Unit-III	Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research, and development expenses	C-59,60,61	Lecture
Unit-III	Activity based cost allocation	C-62,63	Lecture
Unit-III	Clarification Class	C-64	Clarification Class
Unit-IV	Introduction to Methods of Costing	C65,66	Lecture
Unit-IV	Unit costing	C-67,68	Lecture
Unit-IV	Job costing	C69,70	Lecture
Unit-IV	Contract costing	C-71,72	Lecture
Unit-IV	Process costing (process losses, valuation of work in progress, joint and by-products)	C-73,74	Lecture
Unit-IV	Service costing (only transport).	C-75	Lecture
Unit-IV	Clarification Class	C-76	Clarification Class
Unit-IV	Classroom Assignment II	C-77	Classroom Assignment
Unit- V	Book Keeping in Cost Accounting	C-78,79	Lecture
Unit- V	Integral and non-integral systems	C-80,81	Lecture
Unit- V	Reconciliation of cost and financial accounts	C-82,83	Lecture
Unit- V	Activity	C-84	Activity
Unit- V	Clarification Class	C-85	Clarification Class
	Revision Unit I	C-86	Lecture
	Revision Unit II	C-87	Lecture
	Revision Unit III	C-88	Lecture
	Revision Unit IV	C-89	Lecture
	Revision Unit V	C-90	Lecture

BCHC22152 -Principles of Marketing

Unit	Particulars	Class No.	Pedagogy of Class
Unit- I	Introduction to Principles of Marketing	C-1	Lecture
Unit- I	Nature, scope, and importance of marketing	C-2,3	Lecture
Unit- I	Evolution of marketing	C-4	Lecture
Unit- I	Selling vs. Marketing	C-5	Lecture
Unit- I	Marketing mix	C-6,7	Lecture
Unit- I	Marketing environment: concept, importance	C-8	Lecture
Unit- I	Components (Economic, Demographic, Technological, Natural, Socio-Cultural, and Legal).	C-9,10,11	Lecture
Unit- I	Classroom Assignment	C-12	Classroom Assignment
Unit- I	Clarification Class	C13	Clarification Class
Unit- II	Introduction to Consumer Behaviour	C-14	Activity
Unit- II	Consumer Behaviour: Nature and Importance	C-15,16	Lecture
Unit- II	Consumer buying decision process	C-17,18	Lecture
Unit- II	Factors influencing consumer buying behaviour	C-19,20	Lecture
Unit- II	Introduction to Market Segmentation	C-21,22	Lecture
Unit- II	Market segmentation: concept, importance, and bases	C-23,24	Lecture
Unit- II	Target market selection	C-25,26	Lecture
Unit- II	Positioning concept	C-27,28	Lecture
Unit- II	Group Discussion	C-29,30	Group Discussion
Unit- II	Positioning- importance and bases	C-31	Lecture
Unit- II	Product differentiation vs. market segmentation.	C-32,33	Lecture
Unit- II	Clarification Class	C-34	Clarification Class
Unit- III	Introduction to the Marketing P- Product, Concept, and importance	C-35	Lecture
Unit- III	Product classifications	C-36,37	Lecture
Unit- III	Concept of product mix	C-38,39	Lecture
Unit- III	Branding, Packaging and Labeling	C-40,41	Lecture
Unit- III	Presentation	C-42	Presentation
Unit- III	Product-Support Services	C-43,44	Lecture
Unit- III	Product life-cycle	C-45	Lecture
Unit- III	New Product Development Process	C-46	Lecture
Unit- III	Consumer adoption process	C-47	Lecture
Unit- III	Clarification Class	C-48	Clarification Class
Unit- IV	Introduction to the Marketing P- Pricing	C-49	Lecture
Unit- IV	Pricing: Significance	C-50,51	Lecture
Unit- IV	Factors affecting price of a product	C-52,53	Lecture
Unit- IV	Pricing policies and strategies.	C-54,55	Lecture
Unit- IV	Introduction to Distribution Channels and Physical Distribution	C-56,57	Lecture
Unit- IV	Classroom Assignment	C-58	Class Room Assignment
Unit- IV	Channels of distribution - meaning and importance	C-59	Lecture
Unit- IV	Types of distribution channels	C-60,61	Lecture

Unit- IV	Functions of middle man	C-62,63	Lecture
Unit- IV	Factors affecting choice of distribution channel	C-64,65	Lecture
Unit- IV	Wholesaling and retailing	C-66	Lecture
Unit- IV	Types of Retailers	C-67	Lecture
Unit- IV	E-tailing, Physical Distribution	C-68	Lecture
Unit- IV	Clarification Class	C-69	Clarification Class
Unit- V	Introduction to the Marketing P- Promotion	C-70,71	Lecture
Unit- V	Nature and importance of promotion	C-72,73	Lecture
Unit- V	Communication process	C-74,75	Lecture
Unit- V	Types of promotion: advertising, personal selling	C-76,77	Lecture
Unit- V	Types of promotion: public relations & sales promotion	C-78,79	Lecture
Unit- V	Distinctive Characteristics of types of promotion	C-80,81	Lecture
Unit- V	Promotion mixes and factors affecting promotion mix decisions	C-82,83	Lecture
Unit- V	Recent developments in marketing	C-84	Lecture
Unit- V	Social Marketing, Online marketing	C-85	Lecture
Unit- V	Activity	C-86	Activity
Unit- V	Direct marketing, services marketing	C-87	Lecture
Unit- V	Green marketing,	C-88	Lecture
Unit- V	Rural marketing; Consumerism	C-89	Lecture
Unit- V	Clarification Class	C-90	Clarification Class

BCHC21150 –Macro Economics

Unit	Particulars	Class No.	Pedagogy of Class
Unit- I	Introduction Concepts and variables of macroeconomics	C-1	Lecture
Unit- I	Income, expenditure, and the circular flow	C-2,3	Lecture
Unit- I	Components of expenditure	C-4,5	Lecture
Unit- I	Static macroeconomic analysis short and the long run	C-6,7	Lecture
Unit- I	Determination of supply	C-8,9	Lecture
Unit- I	Determination of demand	C-10	Lecture
Unit- I	Conditions of equilibrium	C-11	Lecture
Unit- I	Classroom Assignment	C-12	Classroom Assignment
Unit- I	Clarification Class	C-13	Clarification Class
Unit- II	Economy in the short run	C-14	Lecture
Unit- II	IS–LM framework	C-15,16	Lecture
Unit- II	Fiscal and monetary policy	C-17	Lecture
Unit- II	Determination of aggregate demand	C-18,19	Lecture
Unit- II	Shifts in aggregate demand	C-20,21	Lecture
Unit- II	Quiz	C-22	Quiz
Unit- II	Aggregate supply in the short and long run	C-23,24	Lecture
Unit- II	Aggregate demand-Aggregate supply analysis.	C-25,26	Lecture
Unit- II	Clarification Class	C-27	Clarification Class
Unit- III	Inflation, Unemployment and Labour market	C-28,29	Lecture
Unit- III	Inflation: Causes of rising and falling inflation	C30	Clarification Class
Unit- III	Inflation and Interest rates	C31	Lecture
Unit- III	social costs of inflation	C32	Lecture
Unit- III	Unemployment – natural rate of unemployment,	C33,34	Lecture
	Frictional and wait unemployment	C35,36	Lecture
Unit- III	Labour market and its interaction with production system	C37,38	Lecture
Unit- III	Phillips curve	C-39,40	Lecture
Unit- III	The trade-off between inflation and unemployment	C41,42	Lecture
Unit- III	Sacrifice ratio	C-43,44	Lecture
Unit- III	Role of expectations adaptive and rational	C-45,46	Lecture
Unit- III	Presentation	C-47	Presentation
Unit- III	Clarification Class	C-48	Clarification Class
Unit- IV	Classroom Assignment	C-49	Class Room Assignment
Unit- IV	Open economy – Flows of goods and capital	C-50,51	Lecture
Unit- IV	Saving and investment in a small and a large open economy	C-52,53	Lecture
Unit- IV	Exchange rates	C-54,55	Lecture
Unit- IV	Mundell – Fleming model	C-56,57	Lecture
Unit- IV	Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates	C-58,59,60	Lecture
Unit- IV	Interest-rate differentials case of a large economy.	C-61,62,63	Lecture

Unit- IV	Clarification Class	C-64	Clarification Class
Unit- V	Investment –determinants of business fixed investment	C-65,66	Lecture
Unit- V	effect of tax	C-67,68	Lecture
Unit- V	determinants of residential investment	C-69,70	Lecture
Unit- V	inventory investment	C-71,72	Lecture
Unit- V	Demand for Money	C-72,73	Lecture
Unit- V	Portfolio and transactions theories of demand for real balances	C-74,75,76	Lecture
Unit- V	Interest and income elasticities of demand for real balances	C-77,78	Lecture
Unit- V	Supply of money	C-79	Lecture
Unit- V	Activity	C- 80	Activity
Unit- V	Clarification Class	C-81	Clarification Class
	Revision Unit I	C-82,83	Lecture
	Revision Unit II	C-84,85	Lecture
	Revision Unit III	C-86,87	Lecture
	Revision Unit IV	C-88,89	Lecture
	Revision Unit V	C90	Lecture

SEC077002 –Ability & Skill Enhancement –II

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Phonetic symbols and the International Phonetic Alphabets (IPA Introduction Importance	C-1	Lecture
Unit-I	The Description and Classification of Vowels (Monophthongs & Diphthong) Consonants,	C-2	Lecture
Unit-I	Transcription & Phonology, Syllable	C-3,4	Lecture
Unit-I	Stress & Intonations and symbols of consonants	C-5	Lecture
Unit-I	Reading aloud, recording audio clips	C-6	Lecture
Unit-I	Clarification Class	C-7	Clarification Class
Unit-I	Classroom Assignment	C-8	Classroom Assignment
Unit-II	Idioms and Phrases	C-9	Lecture
Unit-II	Words Often Confused	C-10	Lecture
Unit-II	One word substitution word Formation Prefix and Suffix	C-11	Lecture
Unit-II	Activity/Quiz	C-12	Activity/Quiz
Unit-II	Clarification Class	C-13	Clarification Class
Unit-III	What are ethics, what are values	C-14,15	Lecture
Unit-III	difference between ethics and moral	C-16	Lecture
Unit-III	Business ethics, Workplace ethics,	C-17	Lecture
Unit-III	Presentation	C-18	Presentation
Unit-III	what are virtues for e.g. civic virtues, etc.	C-19	Lecture
Unit-III	Human ethics 5 core human values are: right conduct, living in peace, speaking the truth, loving and care, and helping others	C-20	Lecture
Unit-III	Etiquettes awareness importance of First Impression Personal Appearance & Professional presence	C-21	Lecture
Unit-III	Personal Branding, Dressing Etiquette, Dining Etiquettes	C-22	Lecture
Unit-III	Clarification Class	C-23	Clarification Class
Unit-IV	Reading Comprehension, News Reading,	C-24	Lecture
Unit-IV	Classroom Assignment	C-25	Classroom Assignment
Unit-IV	Picture Description, Paragraph Writing, News Writing	C-26	Lecture
Unit-IV	Clarification Class	C-27	Clarification Class
Unit-V	Public Speaking, Debate	C-28	Lecture
Unit-V	Activity- Inspirational Movie Screening, Skit Performance.	C-29	Activity
Unit-V	Clarification Class	C-30	Clarification Class

Note:

This is a tentative lesson plan. The same may change from faculty to faculty as per the teaching pedagogy adopted by the faculty.

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