

## Semester 2

### Major Paper 2

# Cost Accounting I

Credit of the Paper 4

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

| Unit | Topic          | Content   |
|------|----------------|---|
| 1.   | Introduction   | <ul style="list-style-type: none"> <li>Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System.</li> <li><b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost, Incremental and Differential cost. <b>Costing Methods and Techniques</b> (introduction only).</li> </ul>  |
| 2    | Material Costs | <ul style="list-style-type: none"> <li><b>Purchase of materials:</b> Organisation, purchase procedure, documentation, determination of material purchase costs.</li> <li><b>Storage of materials:</b> Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost.</li> <li><b>Materials control:</b> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment.</li> <li>Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average.</li> <li>Treatment of Normal and Abnormal Loss of Materials</li> </ul> |

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| 3 | Employee Cost and Incentive Systems | <ul style="list-style-type: none"> <li>Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover).</li> <li>Main Principles for sound system of wage incentive schemes, labour utilisation; System of Wage Payment and Incentives (Halsey, Halsey-weir, Rowan and Efficiency based ); Group Bonus scheme (simple)</li> <li>System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose.</li> </ul> |
| 4 | Accounting for Overhead             | <p><b>Overhead</b></p> <ul style="list-style-type: none"> <li><b>Introduction:</b> Definition, Classification of Overhead- Functional and Behavioural.</li> <li><b>Manufacturing Overheads:</b> Allocation and apportionment of Overhead; Absorption of Overhead: Blanket and Departmental rate; various methods of absorption and their applications; Under absorption/over absorption of overheads and their treatment.</li> <li><b>Administration and Selling &amp; Distribution Overheads and their charging.</b></li> </ul>  |
| 5 | Cost Statement                      | <ul style="list-style-type: none"> <li>Preparation of Cost Sheet, Single product and Multi-product, estimation and price quotation</li> </ul>   |

#### Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting, - A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting: Theory and Practice, PHI
- Drury, Colin., Management and Cost Accounting, Cengage
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Manageres, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Mitra, J.K., Cost & Management Accounting, Oxford
- Hanif, M., Cost & Management Accounting, McGraw Hill
- Bhattacharya Debarshi, Cost & Management Accounting I, Law Point

**Semester 2 Minor Paper 2**  
**Marketing Management and Human Resource Management**  
**Credit of the Paper 4**

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

**Module 1: Marketing Management**  
**Semester-end Examinations - 40 marks**

**Unit 1: Introduction**

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| Meaning of market, Objectives and Importance of Marketing; Societal Marketing concept |
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| Selling vs. Marketing; Marketing mix [concepts, components] |
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| Marketing environment: concept, importance, and components. |
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**Unit 2: Market Segmentation**

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| Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation. |
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**Unit 3: Product**

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| Concept and importance, Product classifications; Concept of product mix; |
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| Branding-Concept, packaging and labeling; |
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| Product life-cycle [concept], New Product Development Process. |
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**Unit 4: Pricing and Distribution**

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| Pricing [Meaning, objectives, Significance and methods] Factors affecting price of a product. Pricing policies and strategies |
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| Distribution Channels - meaning and importance; Types of distribution channels |
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**Unit 5: Promotion and Recent developments in marketing**

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| Promotion: Nature and importance of promotion; |
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| Types of promotion: advertising, personal selling, publicity & sales promotion, |
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| Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism. |
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## Module 2: Human Resource Management

### Semester-end Examinations - 35 marks

#### Unit 1: Nature and Scope

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| Concept and meaning of HR, Understanding the Nature and Scope of HRM, |
| Functions and importance of HRM                                       |

#### Unit 2: Human Resource Planning

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| Definition, Need of Human Resource Planning, |
| Factors affecting Human Resource Planning.   |

#### Unit 3: Recruitment and Selection

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| Definition of Recruitment, Source, need and importance of Recruitment,                         |
| Recruitment Policy-process-sources of Recruitment Definition of Selection, Steps in selection. |

#### Unit 4: Training and Development

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| Training and Development Meaning and purpose of training,             |
| Benefits of training to organization and employees –Training methods. |

#### Unit 5: Job Evaluation and Performance Appraisal

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| Job evaluation- objectives, scope,   |
| Job analysis, Job description, Job Specification-basic concept and significance, |
| Performance Appraisal-Concept  |

#### Suggested Readings:

- Kotler, P., Marketing Management, Pearson
- Ramaswamy and Namakumari, Marketing Management, McMillan
- Marketing Management, Govindarajan, M., PHI
- Principles of Marketing, Kapoor, N., PHI
- Bhagwati, Pillai, Marketing Management, S.Chand
- Verma, Duggal, Haldar & Sarkar, Principles of Marketing, Oxford
- Samanta, S R, Human Resource Management, PHI
- Mahajan, Reeta, Human Resource Management, Vikash
- Haldar & Sarkar, Human Resource Management, Oxford
- Sinha, Sekhar & Bala, Human Resource Management, Cengage
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Praharaj & Praharaj, Principle of Marketing and Human Resource Management, Tee Dee Pub (P) Ltd. (Bengali & English Version)
- Ghosh Sudipta & Joshi Lalit Kumar, Marketing Management and Human Resource Management, Law Point

**Semester 2 Inter-Disciplinary / Multi-Disciplinary COURSE  
(IDC / MDC) Paper 2**

**Macroeconomics**

**Credit of the Paper 3**

|                                   |                 |
|-----------------------------------|-----------------|
| <b>Semester-end Examinations:</b> | <b>50 marks</b> |
| <b>Tutorial Examinations:</b>     | <b>25 marks</b> |
| <b>Total</b>                      | <b>75 marks</b> |

**Unit –I Basic Concepts:** Macroeconomics, Concepts, Scope, macroeconomic variables, objectives, Differences with microeconomics.

**Unit-II :National Income:** National income accounting, Concepts and measurement of GDP, GNP, NNP, NDP, PI, DPI, Circular flow of income (2 sectors & 3 sectors economy), Real and Nominal GDP and GDP Deflator.

**Unit-III: Determination of equilibrium income in Simple Keynesian Model:** Theory of Income determination- Simple Keynesian model; Consumption, Saving, Investment functions; National Income determination; Investment multiplier, Government expenditure multiplier (Graphical Analysis), Tax multiplier and Balanced budget multiplier (concepts).

**Unit-IV: Money and inflation** Concept of demand for money and supply of money, Measures of supply of money, High powered money, money multiplier, Concept of Inflation, Demand pull and Cost push Inflation. Inflationary gap. Monetary and fiscal measures to control inflation.

**Unit-V: Public Finance:** Government budget-meaning and components, Classifications of receipts –revenue and capital receipts; Classification of expenditure-revenue and capital expenditure. Measures of Government deficit-Revenue deficit, Fiscal deficit, Primary deficit.

**Suggested Readings**

- Branson W.H. Macro Economic Theory and Policy,
- Dornbusch, Fischer & Startz, Macroeconomics, TMH
- Samuelson & Nordhaus, Macroeconomics, McGraw Hill
- Ghosh C & Ghosh A., Macroeconomics, PHI
- Parchure, S., Macroeconomics, PHI
- Bhattacharyya S and Das I, Macroeconomics and Advanced Business Mathematics, , Oxford University Press
- Majumdar D and Chatterjee N, Macroeconomics and Advanced Business Mathematics, ABS Publishing House
- Dasgupta P and Chakraborty G, Samastigoto Orthoneeti o uchhotoro Banijyik Gonit, Dey Book Concern
- De Bipul, Macroeconomics, Tee Dee Publications (P) Ltd. (Bengali & English Version)



**Semester 2 SKILL ENHANCEMENT COURSE (SEC) Paper 2**

**Information Technology and  
its Application in Business**

**Credit of the Paper 4**

|   |                  |
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| <b>Semester-end Examinations (Theory):</b>  | <b>50 marks</b>  |
| <b>Semester-end Practical Examinations:</b> | <b>50 marks</b>  |
| <b>Total</b>                                | <b>100 marks</b> |

**Module I  
Theory (50 Marks)**

**Unit 1: Fundamentals of Computer**

Components of a Computer System, Applications of Computers, Advantages and Disadvantages of Computers, Software and its Types: System Software, Application Software, Operating System, Mobile Operating System, Free and Open Software.

**Unit 2: Internet Services & Security measure:**

Key technology concepts, Packet switching, TCP/IP, IP addresses, Types of Internet Services, World Wide Web (WWW), Uniform Resource Locator (URL), Domain Names, Web Browsers. Internet of Things: Concept, Smart Device, RFID and its use cases, Wireless Sensor Networks and its applications, Information Rights, Privacy and Freedom in an Information Society, Principles of Cyber Security, Computer Malwares, Well-known attacks (Fishing, Spoofing etc) and its prevention measures like CAPTCHA Code, Password etc. Use of Blockchain technique for security measures.

**Unit 3: Current Computing Paradigm**

Cloud Computing: Service Oriented approach, Virtualization, Business Model, Use cases, Green computing, Edge computing, Quantum computing, Challenge of Big Data

**Unit 4: Business Data Handling**

Transaction processing, Analytical processing-Concepts, Techniques, Difference, Concept of Data Mining including Text Mining and Web Mining, Evolution of AI, Importance of Artificial Intelligence in Business Data handling through use cases, Basic Concepts of an Expert system in context of Business Data Management, Basic concepts of Machine learning including supervised and unsupervised learning, Application of Machine learning in Banking and Finance, Basic concepts on ERP based Business Software Solutions. Intelligent Agents (Concepts & Application).

**Unit 5: IT Act. 2000 and Cyber Crimes**

IT Act 2000(as amended thereon)- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.

**Module II**  
**Practical (50 Marks)**

| Unit No. | Unit Name       | Topics   |
|----------|-----------------|--|
| 1        | Word processing | Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders; Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders; Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa; Create newspaper columns, indexes and table of contents, Spell check your document using inbuilt and custom dictionaries, checking grammar and style , using thesaurus and finding and replacing text; Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography; Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else; Linking and embedding to keep things together. <b>(Creating Business Documents using the above facilities; Hands-on experience in using spreadsheet software</b> |
| 2        | Spreadsheet     | Working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of spreadsheet charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart. Hands-on experience in using spreadsheet software .   |
| 3        | Presentation    | Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transition, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip, Morph Transition. <b>(Creating Business Presentations using above facilities)</b> . Creating professional presentations using software.  |

**Suggested Readings**

- Introduction to Computer Application (As per NEP) by Ashok Arora. [S.Chand and Co. Ltd.]
- Fundamentals of Computers by Reema Thareja; Oxford Publisher
- Computer Fundamentals by Pradeep K Sinha; BPB Publication
- Experiencing MIS by Kroenke and Boyle. [Pearson]
- Essentials of MIS by Laudon & Laudon. [Pearson, 14th Edition]
- New Perspectives Microsoft® Office 365® & Office 2019 Introductory by Patrick Carey, Dan Oja, June Jamrich Parsons, Katherine T. Pinard, Ann Shaffer, Mark Shellman [Cengage]
- Information Technology and its Application in Business, S Dawn and P Banerjee, Tee Dee Pub. Ltd.
- Introduction to Computer Application, Ashok Arora, Vikas Publishing House,
- Computer Applications -1, Anirban Das & Shantanu Chakraborty, Law Point
- Computer Applications in Business, Deepak Jain, Law Point