VIDYASAGAR UNIVERSITY

Paschim Midnapore, West Bengal

PROPOSED CURRICULUM & SYLLABUS (DRAFT) OF

B.COM (HONOURS) MAJOR IN ACCOUNTING & FINANCE

4-YEAR UNDERGRADUATE PROGRAMME

(w.e.f. Academic Year 2023-2024)

Based on

Curriculum & Credit Framework for Undergraduate Programmes (CCFUP), 2023 & NEP, 2020

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

VIDYASAGAR UNIVERSITY
B.COM (HONOURS) MAJOR IN ACCOUNTING & FINANCE
(under CCFUP, 2023)

Level	YR.	SEM	Course Type	Course Code	Course Title	Credit	L-T-P	Marks		
								CA	ESE	TOTAL
BA (Hons.)	1st	I	**SEMESTER-I**							
			Major-1	COAHMJ101	T: Financial Accounting	4	3-1-0	15	60	75
			SEC	COASEC01	P: Secretarial Practice	3	0-0-3	10	40	50
			AEC	AEC01	Communicative English -1 (***common for all programmes***)	2	2-0-0	10	40	50
			MDC	MDC01	Multidisciplinary Course -1 (***to be chosen from the list***)	3	3-0-0	10	40	50
			VAC	VAC01	ENVS (***common for all programmes***)	4	2-0-2	50	50	100
			Minor-1	COAMI01	T: Microeconomics	4	3-1-0	15	60	75
					Semester-I Total	20				400
		II	**SEMESTER-II**							
			Major-2	COAHMJ102	T: Principles and Practice of Management	4	3-1-0	15	60	75
			SEC	COASEC02	P: E-Commerce	3	0-0-3	10	40	50
			AEC	AEC02	MIL-1 (***common for all programmes***)	2	2-0-0	10	40	50
			MDC	MDC02	Multidisciplinary Course-02 (***to be chosen from the list***)	3	3-0-0	10	40	50
			VAC	VAC02	Value Added Course-02 (***to be chosen from the list***)	4	4-0-0	10	40	50
			Minor-2	COAMI02	Business Mathematics	4	4-0-0	15	60	75
			Summer Intern.	CS	Community Service	4	0-0-4	-	-	50
					Semester-II Total	24				400
					TOTAL of YEAR-1	44				800

MJ = Major, MI = Minor Course, SEC = Skill Enhancement Course, AEC = Ability Enhancement Course, MDC = Multidisciplinary Course, VAC = Value Added Course; CA= Continuous Assessment, ESE= End Semester Examination, T = Theory, P= Practical, L-T-P = Lecture-Tutorial-Practical, MIL = Modern Indian Language, ENVS = Environmental Studies

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

MAJOR (MJ)

MJ-1: Financial Accounting **Credits 04 (Full Marks: 75)**

MJ1T: Financial Accounting **Total Lecture hours: 60**

Course contents:

Unit – I: Introduction to Financial Accounting: Basis of Accounting: Cash basis, Accrual basis, Hybrid basis; Accounting Concepts and Principles - Entity concept, Going Concern Concept, Money Measurement concept, Dual Aspect Concept, Periodicity or accounting Period Concept, Matching Concept, Realization concept, Cost Concept, Materiality concept, Consistency principle, Full Disclosure Principle, Conservatism principle etc.; GAAP, Accounting Standards: Concept, Features & Advantages –Ind AS- Procedure for issuing Ind AS; IFRS – Concept, Features and Advantages.

Lecture hours: 10

Unit-II: Branch Accounts: Concept of Branch; Different types of Branches. Preparation of Branch account- Dependent Branch and Independent Branch; Dependent Branch: Synthetic method, Analytical Method, Final Accounts Method (Cash Basis –Wholesale Price Basis) Preparation of Branch Trading and P/L account.(at cost & at IP) – Normal and abnormal losses– Preparation of Branch Stock, Branch Stock Adjustment etc. A/C (at cost and at IP) **Lecture hours: 11**

Unit-III: Consignment Accounts: Introduction; Meaning – Consignor, Consignee, Goods Invoiced at Cost Price, Goods Invoiced at Selling Price; Normal and abnormal Loss; Valuation of Stock- Valuation of Goods in Transit; Stock Reserve; Journal Entries – Ledger Accounts in the books of Consignor-problems**.**

Lecture hours: 9

Unit-IV: Hire Purchase System: 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).

Lecture hours: 11

Unit –V: Royalty Accounts: Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent; Short workings –Recoupment of Short Working; Accounting Treatment in the books of Lessee only; Journal Entries and Ledger Accounts including minimum rent account; Sub-lease in Royalty Accounting. **Lecture hours: 9**

Unit-VI: Partnership: Dissolution of partnership Firm, Modes of dissolution; Accounting treatment: Insolvency of partner- Settlement of Insolvency Loss in the event of Personal Insolvency/ Firm Insolvency - decision in Garner vs. Murray case (Excluding Insolvency of all partners, piecemeal distribution)

Lecture hours: 10

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

Suggested Readings:

1. Mukherjee, S. and Mukherjee, A.K., *Financial Accounting Vol. I & II*, Oxford University Press
2. Hanif, M. & Mukherjee, A., *Financial Accounting, Vol. I & II*, McGraw Hill
3. Sukla,M.C., Grewal, T.S., Gupta, S.C., *Advanced Accountancy, Vol. I & II*, S Chand
4. R. L.Gupta & Radheswamy, *Advanced Accountancy, Vol. I & II*, S. Chand
5. Maheshwari, S.N. & Maheshwari, S.K., *Advanced Accountancy Vol. I & II*, Vikash Publishing House Pvt. Ltd.
6. Basu, A., *Principles& Applications of Accounting, Vol. II*, Tee Dee Publications
7. Basu and Das, *Principles and Practices of Accounting*, Rabindra library, Kolkata.
8. S.Kr. Paul & Chandrani Paul, *Financial Accounting, Vol-I & II*, New Central Book Agency (P) Ltd., Kolkata
9. Accounting Standards issued by ICAI.

MJ-2: Principles and Practice of Management — Credits 04 (Full Marks: 75)

MJ2T: Principles and Practice of Management — **Total lecture hours: 60**

Course contents:

Unit – I: Management: Concept, Importance; Nature of management: Science or art, management as a profession; Management and Administration; Process of management; Functions of Management; Levels of Management; Tasks performed at different levels.

Lecture hours: 5

Unit – II : Evolution of Management Thoughts: Taylor & Scientific Management, Fayol's Universal Principles of Management, Human Relations Approach , Elton Mayo and Hawthorne investigations, Contingency Approach, Systems Approach.

Lecture hours: 8

Unit- III : Planning and Decision Making: Concept of Planning; Types of planning; Importance; Process; Limitations; Planning premises; M.B.O: Meaning, steps, limitations.

Lecture hours: 9

Unit – IV: Organizing: Concept - Features of a Sound Organisation Structure; Formal and Informal Organisation; Line & Staff Organisation; Departmentalization; Delegation of authority; Causes of inadequate delegation and remedies; Decentralisation and its merits & demerits; Span of Management – Classical and modern approaches; Staffing

Lecture hours: 12

Unit – V: Directing: Foundations of individual and group behaviour, Motivation: Concept- importance- Theories of Motivation- Maslow's Need Hierarchy Theory, Herzberg's Two-Factor Theory, McGregor's Theory X and Theory Y.

Leadership: Concept and importance; Basic Leadership Styles - relative advantages and disadvantages.

Communicating: Meaning; Process of communication; Barriers in communication; Making effective communication **Lecture hours: 15**

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

Unit VI: Decision Making: Concept and importance, Types of decisions; Process of decision-making

Lecture hours: 3

Unit- VI: Co-ordination and Controlling: Concept of Co-ordination, Co-ordination and Co-operation; Techniques of effective Co-ordination.

Concept of Control; Importance; Process; Techniques of control: Feedback and Feed forward control

Lecture hours: 8

Suggested Readings:

1. Weihrich, H. & Koontz, H., *Essentials of Management*, Tata McGraw Hill.
2. Koontz, H., Weilrich, H. & Cannice, M.V., *Management*, McGraw Hill
3. Robbins, S. P., Decenzo, D.A., Bhattacharya, S. & Agrawal, M.M., *Fundamentals of Management: Essentials, Concepts and Applications*, Pearson Education.
4. Gupta, C.B., *Management Theory & Practice*, Sultan Chand.
5. Prasad, L.M., *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi
6. Rao, V.S.P. & Harikrishna, V., *Management: Text and Cases*, Excel Books.
7. Vashisht, N., *Fundamentals of Management*, Taxmann.
8. Tripathi, P.C. & Reddy, P.N., *Principles of Management*, McGraw Hill.
9. Rudani, R.B., *Principles of Management*, McGraw Hill
10. Banerjee, M., *Principles of Management*, Oxford University Press

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

MINOR (MI)

MI – 1: Microeconomics **Credits 04 (Full Marks: 75)**

MI – 1T: Microeconomics **Total lecture hours: 60**

Course contents:

Unit I: Introduction: Meaning and scope of business economics; Tools used in Economics: Functional Relationship, Schedules, Graph, Slopes and its measurement; Resources, Scarcity and Efficiency; Concept of trade-offs, incentives, exchange, information and distribution; Meaning of demand and supply, concept of equilibrium. **Lecture hours: 3**

Unit II: Demand and Consumer Behavior: Cardinal utility approach: Law of demand; Elasticity of demand: price, income and cross; Consumer Behavior: Indifference curve analysis; Consumer's equilibrium (necessary and sufficient conditions); Price consumption curve; Income consumption curve and Engel curve; Price change and income and substitution effects.

Lecture hours: 12

Unit III: Production and Cost: Production function, isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants; Cost of Production: Social and private costs of production; long run and short run costs of production; Economies and diseconomies of scale and the shape to the long run average cost; Learning curve and economies of scope.

Lecture hours: 12

Unit IV: Market and Revenue: Concepts of Market, Different forms of market, Objective of business firm. Revenue: Marginal and Average Revenue under conditions of Perfect and Imperfect competition and their relationship with Price Elasticity.

Lecture hours: 7

Unit V: Perfect Competition: Assumptions; Equilibrium of the firm and the industry in the short and the long run including industry's long run supply curve; Measuring producer surplus under perfect competition; Demand - supply analysis including impact of taxes and subsidy.

Lecture hours: 8

Unit VI: Monopoly: Monopoly short run and long run equilibrium; Shifts is demand curve and the absence of the supply curve; Measurement of monopoly power and the rule of thumb for pricing; Horizontal and vertical integration of firms; Price discrimination.

Lecture hours: 8

Unit VII: Imperfect Competition: Monopolistic Competition: Price and output decision-equilibrium; Monopolistic Competition and economic efficiency; Oligopoly and Interdependence – Kinked demand model; Collusive oligopoly– Price-leadership model. Pricing Strategies: Concept of Price skimming, Price Penetration and Peak load pricing.

Lecture hours: 10

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

Suggested Readings:

1. Maddala G.S & E. Miller, *Microeconomics: Theory and Application*, McGraw Hill Education.
2. Koutsiyannis, *Modern Microeconomics Theory*.
3. Sen, A., *Microeconomics: Theory and Application*.
4. Paul A Samuelson, William D Nordhaus, *Microelectronics*, McGraw Hill.
5. N.Gregory M., *Principles of Microeconomics*, Cengage Learning
6. Ahuja, H.L., *Modern Microeconomics*, S. Chand
7. Sarkhel, J. & Salim, S., *Microeconomics*, Book syndicate

MI-2: Business Mathematics **Credits 04 (Full Marks: 75)**

MI – 2T: Business Mathematics **Total Lecture hours: 60**

Course contents:

ALGEBRA

Unit 1:

a) Indices and Surds: Laws of Indices- Elementary ideas of Surds.

b) Permutations: Definition; Factorial notation; Theorem of permutation; Permutation with Repetitions; Restricted Permutations.

c) Combinations: Definition; Theorems on combination; Basic indemnities; Restricted combinations

d) Logarithm: Definition; Base and Index of logarithm; General properties of Logarithm; Common problems.

Lecture hours: 8

Unit 2:

a) Compound Interest: Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different rates.

b) Annuities: Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different rates of interest. Depreciation of Assets. (General annuities to be excluded)

Lecture hours: 8

HIGHER ALGEBRA

Unit 3:

Matrices and Determinants: Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application; Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cremer's Rule for solving equations (up to three variables)

Lecture hours: 8

Unit 4

Linear Programming: Formulation of linear programming problem (LPP), Graphical solution to LPP.

Lecture hours: 4

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

CALCULUS

Unit 5A: Calculus I

a) Mathematical functions and their types- linear, quadratic, polynomial, exponential**.**

b) Logarithmic function, Concepts of limit, and continuity of a function

c) Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.

Lecture hours: 12

Unit 5B: Calculus II

a) Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials

b) Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases

Lecture hours: 12

Unit 6: Application of Calculus in Business and Economics

Total Cost Function, Marginal Cost Function, Average Cost Function, Revenue Function, Marginal Revenue Function, Demand Function, Concept of Elasticity, Applied Maximum and Minimum Problems including Economic Order Quantity.

Lecture hours: 8

Suggested Readings:

1. Mizrahi, A. & Sullivan, M.. *Mathematics for Business and Social Sciences*. John Wiley and Sons, New Jersey.
2. Budnick, P. *Applied Mathematics for Busienss, Economics and Social Sciences*, Tata McGraw Hill Education, New Delhi.
3. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning, USA.
4. Thukral, J.K., *Mathematics for Business Studies*, Mayur Publications, Delhi.
5. Taha, H. A. Operations Research, Pearson Education, London.

a. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education, Delhi.

6. Sancheti, D. C. & Kapoor, V. K., Business Mathematics, Sultan Chand &Sons, New Delhi
7. Soni, R. S,. *Business Mathematics*. Ane Books, New Delhi.
8. Singh J. K., *Business Mathematics*. Himalaya Publishing House, Kolkata.

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

SKILL ENHANCEMENT COURSE (SEC)

SEC 1: Secretarial Practice **Credits 03 (Marks: 50)**

SEC1P: Secretarial Practice **Total lecture hours: 45**

[Medium of answering the paper should be mandatorily in English]

Course Outline:

Unit-I: Secretary: Introduction – Types of secretaries – Qualities required – Duties and Responsibilities – Functions - Appointment in a Partnership Firm

Lecture hours: 6

Unit II: Company Secretary: Qualification, Secretarial Standard issued by ICSI- Appointment in a Company - Duties and Responsibilities – Functions

Lecture hours: 8

Unit-III: Drafting: Introduction – Principles – Fowlers' Five Rules – Do's and Don't – Types of Commercial Drafting – features

Lecture hours: 8

Unit-IV: Meeting: Introduction – Types of company meeting – Meeting of Partnership firm, Co-operative Society – Notice – Agenda – Drafting of Notice of Annual General Meeting (AGM), Extraordinary AGM

Lecture hours: 9

Unit-V: Minute and Resolution: Introduction – Requirement – Ordinary resolution & Special resolution - Drafting of minutes and resolution of an AGM, Special resolution – Drafting of resolution of a partnership firm, cooperative society

Lecture hours: 8

Unit-VI: Correspondence: Types of Communication – a) Thanks-giving letter b) Lodging grievance c) Letter to the editors d) Letter to Debtor/creditor/ vendor e) Communication with banks f) Letter of Condolences g) Press release h) Drafting show cause notice i) Drafting response to show cause notice

Lecture hours: 6

Practical [Marks 30]

I. Drafting: Draft Minutes & Resolution as mentioned in Unit-V & Unit-VI. [Marks 10]
II. Make an oral presentation of a business topic in MS Power Point using (a) Table (b) Chart (c) Diagram (d) Pictures [Marks 20]

Viva [Marks 10]

All topics mentioned above with special emphasis to Unit-I to Unit-IV

Preparation of a working Note Book: [Marks 10]

Prepare a report using AI tools [approx. 2000 words]

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

Suggested Readings:

1. Study Material of Institute of Company Secretaries of India
2. Kapoor, N.D., *Company Law and Secretarial Practice*, Sultan Chand Publication
3. Kuchhal, M.C., *Secretarial Practice*, Vikas Publication
4. Sahai, I.M., *Office Management and Secretarial Practice*, Sahitya Bhawan Publication

SEC 2: E-Commerce **Credits 03 (Full Marks: 50)**

SEC 2P: E-Commerce **Total lecture hours: 45**

Course Outline:

Unit 1: Digital Payment: Concept, Methods of E-payments (Debit Card, Contactless debit cards, Credit Card, Smart Cards, e-Money, Virtual Card, Prepaid Card, Gift Card, Digital currency, Digital Rupee or eINR or E-Rupee); Understanding of different types of cards: Rupay, Master Card, Maestro, Visa; Use of electronic or digital wallet; Use of Digital signature (Installation procedures, Desktop settings, working and legal provisions), Registration of digital signature in Income Tax, GST and ROC. Installation of mSigner/ emBridge for DSC working. PIN Change in DSC. Digital token based e-payment system; Payment gateways: UPI Apps, BHIM UPI, PhonePe, Amazon pay and other UPIs, Aadhaar-Enabled Payment Systems; Online insurance policy generation (General and life); Comparing products/services through apps; Payment of utility bills using debit card/Credit card/Internet Banking/Mobile Banking/UPI.

Lecture hours: 15

Unit 2: On-line Business Transactions and e- Marketing: Meaning, purpose, advantages and disadvantages of transacting online; mAadhaar –App; myAadhaar (Download Aadhaar, Order Aadhaar PVC card, Address update, Generate Virtual ID, Lock/ Unlock Biometric); DigiLocker (Get issued documents, Drive, Search documents, DigiLocker services); Internet Banking: meaning, concepts, importance, electronic fund transfer (Add/ Edit of Beneficiaries); Online opening of savings bank a/c; Process of NEFT, RTGS, IMPS, ECS; Account Statement Generation, Online opening of Fixed Deposit/ Recurring Deposit, Prematurity of Fixed / Recurring Deposit online; Online debit card application, Green PIN Generation, ATM Blocking, PIN Change without visiting ATM, Fund transfer using ATM; Online PAN application, Registration in Income Tax, E-verification of IT return through AADHAAR. Aadhaar PAN Link; Application for loans; CIBIL Score Generation; Online shopping (Amazon, Alibaba, Flipkart, Myntra, Ajio), Register as seller on e-commerce website like Amazon

Lecture hours: 15

Unit 3: Website designing: Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Lecture hours: 15

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114

Mode of evaluation/ assessment:

Practical **[Marks: 30]**

Any three of the following: (10 x 3)

i. Opening bank account online
ii. Online fund transfer
iii. Online debit card / credit card application
iv. Online shopping
v. Online application for loans
vi. Online opening and closing of Fixed Deposit / Recurring Deposit account
vii. Online comparison of insurance products
viii. Online purchase of insurance product
ix. Website designing
x. Payment of utility bills

Preparation of Working notebook **[Marks: 10]**

Prepare a hand-written report in English on Digital payment as mentioned in Unit-1 of the syllabus (approx. 2000 words).

Viva-voce **[Marks: 10]**

Suggested Readings:

1. Joseph, P.T., E-*Commerce: An Indian Perspective*, PHI Learning
2. Madan, S., E-*Commerce*, Taxmann
3. Kar, S., Bhunia, A. & Chakraborty, S., *E-Commerce*, Lawpoint Publications.
4. Dhar, Maity and Baidya, *E-Commerce*, International Publishing House.
5. Bharkar, B, *E-Commerce*, TataMc-Graw Hill.
6. Shivani Arora, E-Commerce, Taxmann
7. Maity, S. & Sadhukhan, S., E-commerce and Business Communication, McGraw Hill India

Downloaded from Vidyasagar University by 14.139.211.194 on 08 Nov 2026 21:34:02 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=114