VIDYASAGAR UNIVERSITY

Paschim Midnapore, West Bengal

REVISED SYLLABUS

B.COM (HONOURS) MAJOR IN ACCOUNTING & FINANCE

4-YEAR UNDERGRADUATE PROGRAMME

(w.e.f. Academic Year 2024-2025)

Based on

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

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

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-1	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: Computer Applications in Business	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	3-1-0	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

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MAJOR (MJ)

MJ-1: Financial Accounting-1

Credits 04 (Full Marks: 75) Total Lecture hours: 60

MJ1T: Financial Accounting-1

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. **Lecture hours: 5**

Unit-II: Accounting Concept of Income and Revenue: Concepts of revenue, gain, cost, expense, expenditure, accrual; Accounting concept and Economic concept of income; Necessity of measuring income; Methods of measurement of income; Accounting profit and Lifetime profit

Lecture hours: 6

Unit-III: Assets, Liabilities and Capital: Assets: Definition, characteristics, classifications; Liabilities: Definition, characteristics, classification; Recognition and valuation of assets and liabilities; Meaning of capital, accounting and economic concept of capital; Classification of capital, Capital maintenance concept**.**

Lecture hours: 6

Unit-IV: Depreciation Accounting: Depreciation: Meaning, Different concepts, causes, characteristics, measurement, methods of charging depreciation; Depreciation as a source of fund or not.

Lecture hours: 6

Unit –V: Final Accounts of Profit Making and Non-Profit Making Organizations: Preparation of financial statements of business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet

Receipt -Payment Account and Income-Expenditure Account of Non-trading concern

. **Lecture hours: 13**

Unit-VI: Partnership Accounts:

Partnership Accounts-I: Correction of appropriation items with retrospective effect. Change in constitution of 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

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Partnership accounts-II -Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis.

Lecture hours: 17

Unit-VII: Insurance claim for loss of stock and for loss of profit:

Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.
Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple problems)

Lecture hours: 7

Suggested Readings:

1. Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand
2. R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand
3. Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
4. Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication
5. B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
6. Hanif & Mukherjee, Financial Accounting, McGraw Hill
7. Frank Wood, Business Accounting Vol 1, Pearson
8. Tulsian, Financial Accounting, Pearson
9. Mukherjee and Mukherjee, Financial Accounting I, Oxford

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MJ-2: Principles and Practice of Management

Credits 04 Full Marks: 75

Total lecture hours: 60

MJ2T: Principles and Practice of Management

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

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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

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MINOR (MI)

MI – 1: Microeconomics

Credits 04 (Full Marks: 75) Total lecture hours: 60

MI – 1T: Microeconomics

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

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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

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MI – 2: Business Mathematics

Credits 04 Full Marks: 75 Total Lecture Hours: 60

MI – 2T: Business Mathematics

Course Contents:

ALGEBRA:

Unit 1: **Lecture Hours: 8**

a) **Indices:** Law of Indices.

b) **Logarithm:** Definition, Base and Index of Logarithm; General properties of Logarithm; Common problems.

Unit 2:

Lecture Hours: 10

a) **Compound Interest:** Rates of interest – nominal; Different situations of compounding and discounting using different rates.

b) **Annuities:** Types of Annuities: Ordinary, Due, Deferred, Continuous, Perpetual; Future and Present values of annuities using different rates of interest.

HIGHER ALGEBRA:

Unit 3: **Lecture Hours: 10**

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

CALCULUS:

Unit 4:

Lecture Hours: 24

a) **Limit and Continuity:** Concept of Function; Concept of Limit and Continuity of a function.

b) **Derivative:** Concept and rules of differentiation; Maxima and Minima involving second or higher order derivatives; Partial Differentiation up to second order.

c) **Integration:** Methods of Integration – Definite and Indefinite Integral (basic problems).

Unit 5: **Lecture Hours: 8**

a) **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.

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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.

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SKILL ENHANCEMENT COURSE (SEC)

SEC 1: Secretarial Practice

Credits 03 (Marks: 50) Total lecture hours: 45

SEC1P: Secretarial Practice

[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]

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

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

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SEC 2: COMPUTER APPLICATIONS IN BUSINESS

Credit: 4 Full Marks: 50 Hours: 45

SEC 2P: Computer Applications in Business (Practical)

1. Basic Computer Applications: Connection creation of Ethernet- Enabling and Disabling, Wi fi Connection set up, Mobile Hot Spot, Taskbar Pinning for different applications, Short-cut creation, Resolution Setting, Empty Recycle Bin, Restoring from Recycle Bin, Default browser setting, Disk Management through My computer, Bluetooth Connection

5L

2. Word Processing (Basics): Introduction to Microsoft Office Word, Opening an existing document/creating a new document; Saving (Save and Save As), Print Preview, Print a document, Selecting text, Editing text, Finding and replacing text, Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup, Insert Table, Draw Table, Formatting Table. Insert Page Number, Format Page Numbers, Remove Page Numbers. Insert Pictures, Videos, Screenshot, Shapes, Icon, Comments, Header, Footer, Text Box, Equation, Symbol, Chart in word document, Page Layout, margin setting Word count, Font change, Page Break, SmartArt. Mail merge, Creating CV using MS Word.

10L

3. Advanced Word Processing: Insertion of mathematical symbols and formula, Insert End Note, Next Footnote, Insert Index, Split Page, Landscape and Portrait page insertion in a same word file, Envelopes designing, Merged to adobe PDF, Insert table of figures, Hyperlinking of files, Watermark, insert chart in word, Book mark, Hyphenation, References, Comments, Templates.

10L

4. Spreadsheet and its Business Applications: Microsoft Excel, Creating a work book, Saving a work book, Editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, Moving data from selected cells, Downloading data from web, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, SUM, SUMIF, COUNT, COUNTIF; Statistical – Calculations of Mean, Mode and Median, Correlation, Regression, SUM, AVERAGE, MAX, MIN, STDEV, SLOPE, Rank, AutoSum.; Financial –NPV, IRR, PMT, PPMT, IPMT; Logical - IF, AND, OR, Depreciation and EMI calculation using MS Excel.

10L

5. Power point Presentation: Working with Microsoft PowerPoint, Creating a presentation; Editing, Sorting, Layout, Set-up row, Rehearse timing, Record, Insert new slide, Slide number, Header & Footer, Chart, Picture, Shapes, Icons, Design, Transitions, Animations, Slide Show, Screen Recording, Slide size change, SmartArt

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5L

6. Adobe PDF and Image: Creating PDF files, PDF to word/ Excel, Word/ Excel to PDF, PDF Merger, PDF compression, Splitting PDF files, Taking snap-shot from PDF and insertion into word/excel file, JPG to PDF, JPG merger, JPG compression, JPG cropping, PDF to JPG.

5L

(Viva-10 marks and Note Book-5 marks)

Suggested Readings

1. Gandhi Kr. Sunil. Computer Practical, RG Publications
2. Jain V.K.. Holy Faith Computer & Information Technology, Holy Faith International (P) Ltd., 6, Bahadur Shah Zafar Marg, New Delhi-110002
3. Kundu, Debashis. Information Technology Concepts and Applications Simplified, Lakshmi Prakashani
4. Murthy C.S.V. E-Commerce Concepts, Models, Strategies, Himalaya Publishing House
5. Nagpal, D.P. Computer Course, Wheeler Publishing, Allahabad

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