VIDYASAGAR UNIVERSITY

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 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

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
B.Com (Hons.)	2nd	III	**SEMESTER-III**							
			Major-3	COAHMJ03	**T:** Income Tax: Law and Practice	4	3-1-0	15	60	75
			Major-4	COAHMJ04	**P:** Computer Applications in Business (Practical)	4	0-0-4	15	60	75
			SEC	COASSEC03	**P**: Management of Local Administration (Practical)	3	0-0-3	10	40	50
			AEC	AEC03	Communicative English -2 (***common for all programmes***)	2	2-0-0	10	40	50
			MDC	MDC03	Multidisciplinary Course -3 (***to be chosen from the list***)	3	3-0-0	10	40	50
			Minor -3 (Disc.-I)	COAMIN03	**T:** Macroeconomics	4	3-1-0	15	60	75
					Semester-III Total	20				375
		IV	**SEMESTER-IV**							
			Major-5	COAHMJ05	**T:** Principles of Marketing	4	3-1-0	15	60	75
			Major-6	COAHMJ06	**T:** Business Statistics	4	3-1-0	15	60	75
			Major-7	COAHMJ07	**T:** Human Resource Management	4	3-1-0	15	60	75
			AEC	AEC04	MIL-2 (***common for all programmes***)	2	2-0-0	10	40	50
			Minor-4 (Disc.-II)	COAMIN04	**T:** Business Communication	4	3-1-0	15	60	75
			Internship/ Apprent.	INT	**Internship/ Apprenticeship - activities to be decided by the Colleges following the guidelines to be given later**	4	0-0-4	-	-	50
					Semester-IV Total	22				400
					TOTAL of YEAR-2	42				775

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

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

MAJOR (MJ)

MJ-3: INCOME TAX: LAW AND PRACTICE **Credits 04 (Full Marks: 75)**

MJ3T: Financial Accounting **Total Lecture hours: 60**

Course contents:

Unit 1: Basic concepts: Direct and Indirect Tax, Income, Assessee, Person, Assessment year, Previous Year, Sources of income, Heads of income, Gross total income, Total income, Exemptions and Deductions, New tax regime and Old tax regime **8L**

Unit 2: **Residential Status:** Residential Status and Incidence of Tax of an Individual- Types, Rules of determination of residential status **6L**

Unit 3: Income from Salaries: Meaning of perquisites and profits in-lieu of salary, deduction U/S 16, gratuity, leave salary, commutation of pension, computation of salary income **12L**

Unit 4: Income from House Property: Meaning of annual value, standard rent, fair value, unrealised rent, subletting of house property, property treated as let-out, computation of income. **8L**

Unit 5: Profit & Gains of Business or Profession: Deductions under sections 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B **8L**

Unit 6: Capital gains: Meaning, meaning of long-term and short-term capital asset, computation of capital gains **6L**

Unit 7: Income from other sources: Meaning, basis of charge, incidence of tax. **4L**

Unit 8: Deductions: Sections 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80E, 80G, 80TTA, 80TTB; Rebate U/S 87A, Computation of total income and tax liability of an individual under old regime and new regime. **8L**

Suggested Readings

1. Singhana, V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi
3. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare, Income Tax Law and Practice: Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.

MJ-4: COMPUTER APPLICATIONS IN BUSINESS **Credits 04 (Full Marks: 75)**

Course Objectives: This course is designed to help commerce students improve their skills in using computer in drafting files, solve mathematical, statistical and accounting problems in business, presentation of slides, store and retrieve of data of businesses.

Course Learning Outcomes:

- ✓ To get basic knowledge of computer application in business.
- ✓ Comprehend the operational aspects of a Computer in business.
- ✓ Solve different complex business problems through Computerized System.
- ✓ Store and retrieve large volume of data in the computer.

Course Content

Unit 1: Basic Concepts: Introduction to computers, Types of Computers (Personal Computers, Workstations, Servers); Roleof Computer in Business, Hardware, Software, Firmware, Live ware; Software; Input and Output Devices, Storage Devices (SSD, HDD, Flash Drive, USB Drives), Overview of operating system, function of operating system; Application software: General Purpose Software and tailor-made software.

6L

Emerging Trends in IT: Cloud Computing: Concepts, Services, and Applications of Cloud computing in Business, Big Data, Artificial Intelligence (AI) and Machine Learning: Basic Concepts and Uses in Business, Cyber Security: Importance and Measures in Business, Initiative by government to combat cybercrime.

10L

Unit 2: Internet: Concept of Internet, Intranet, World WideWeb; Internet Protocols, URL, LAN, WAN, MAN Router, Broadband, Lease Line and Video conferencing.Basic concept of networks, E-mail and How to open and Use of E-mail Account. Concepts on HTTP, HTTPS, FTP, DNS. B2B and B2C transactions.

9L

Practical

1. **Word Processing:** 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.

15L

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

2. **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.

25L

3. **Powerpoint 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

10L

Assessment / Evaluation:

Marking pattern for 'Computer Applications in Business (MJ-04) – Practical will be as follows:

CA (Continuous Assessment)	**- 15 Marks**	(conducted by the College)
Internal Assessment	- 10 marks	-do-
Class Attendance	- 05 marks	-do-
Practical Examination	**- 60 Marks**	(conducted by the College in presence of External Examiner)
Practical Assignment	- 45 marks	(Questions to be sent by University)
Viva-Voce	- 10 marks	
Note Book	- 05 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

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

MAJOR (MJ) 5: PRINCIPLES OF MARKETING
CREDIT: 4; FM: 75
HOURS: 60

Unit 1: Introduction: Market: Concept - Evolution of Marketing and causes of its growth- Importance of Marketing- Selling Vs Marketing- Concept of Marketing environment and its major components, Meaning and significance of Marketing Mix.

16L

Unit 2: Consumer behavior and market segmentation: Concept and its importance in Marketing – Consumer buying motives - Consumer buying decision process- Factors influencing buying decision process – Concept of Market segmentation – Need and importance of segmenting a market - Different bases used for segmenting a market – Target Market and Positioning.

12L

Unit 3: Product: Meaning, - Essential features - Concept of product Mix –Product Line– Product Life Cycle; New Product Development Process –Concept and importance of Branding, Packaging and Labelling.

12L

Unit 4: Pricing: Major objectives - Factors affecting pricing decisions of a firm – Elementary ideas about different types of pricing- Mark-up Pricing, Psychological Pricing, New product pricing, Target Return pricing, Two-part Pricing, Dynamic and online Pricing.

10L

Unit 5: Place and Promotion: Channels of Distribution- Major functions of Distribution Channels – Different types of Channels of distributions – factors affecting the selection of a suitable channel – Vertical, Horizontal and Multi Channel Marketing System – Channel conflicts – How to manage Channel conflict – Wholesaling and Retailing – Types of Retailers; Promotion: Concept, Objectives and Methods- Factors determining promotion-mix

10L

Suggested Readings

1. Kotler, Philip, Armstrong, Gary, Agnihotri, Prafulla – Principles of Marketing – Pearson.
2. Kazmi, S S S- Marketing Management Text & Cases – Excel Books.
3. Pride, William M., Ferrel D.C. – Principles of Marketing – ENGAGE.
4. Bose, Biplab S., Marketing Management – Himalaya Publishing House.
5. Ramaswamy, V.S., Namakumari, S.- Marketing Management : Global Perspective – Indian Context – Macmillan Publishers India Ltd.
6. Saxena, Rajan- Marketing management – McGraw Hill India.
7. Ghosh, S., Joshi, L.K. – Marketing Management and Human Resource Management – Text and cases – Lawpoint Publications.

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

MAJOR (MJ)-6: BUSINESS STATISTICS
CREDIT: 4; FM: 75
HOURS: 60

Unit 1: Statistical Data and Descriptive Statistics: Nature and Classification of data: Univariate, bivariate and multivariate data; time series and cross-sectional data; Measures of Central Tendency: Arithmetic mean, geometric mean and harmonic mean, Properties and applications; Median and Mode; Measures of Variation: Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, variance, Properties of standard deviation/variance; Skewness and Kurtosis

15L

Unit 2: Probability: Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)

10L

Unit 3: Correlation and Regression Analysis: Correlation Analysis: Meaning of Correlation: simple, multiple and partial; Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required), Spearman's Rank Correlation
Regression Analysis: Principles of least squares and regression lines, Regression equations and estimation; Properties of regression; Relationship between Correlation and Regression

12L

.

Unit 4: Index Numbers: Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted; Tests of adequacy of index numbers, Problems in the construction of index numbers

10L

Unit 5: Time Series Analysis: Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-moving averages methods. Uses of Seasonal Indices

13L

Suggested Readings

1. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
2. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
3. Sur, D. & Banerjee, D., Basic Statistics. Global Net Publication

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

4. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
5. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
6. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
7. Vohra N. D., Business Statistics, McGraw Hill Education.
8. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
9. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.

MAJOR (MJ)-7: HUMAN RESOURCE MANAGEMENT
CREDIT: 4; FM: 75
HOURS: 60

Unit 1: Human Resource Management: Concept, Nature and Scope, Features of HRM, Functions and importance of Human Resource Management, Role of HR Managers

11L

Unit 2: Human Resource Planning: Definition, Objectives, Need and features of Human Resource Planning, Factors affecting Human Resource Planning, Steps in Human Resource Planning, Types of HRP: Short-term and Long-term

11L

Unit 3: Recruitment and Selection: Definition of Recruitment; need and importance of recruitment; Sources of recruitment: Internal and External; recruitmentpolicy; Situational factors affecting recruitment, Selection: Concept, Process and steps of selection; Selection vs. Recruitment

12L

Unit 4: Training and Development: Meaning and purpose of Training and Development; benefits of training to the organization andemployees, methods of training, Effectiveness and challenges of Training programmes, Training vs Development

14L

Unit 5: Performance Appraisal: Concept, Importance, Methods of performance appraisal, Essential Characteristics of an Effective Appraisal System

12L

Suggested Readings

1. Samanta, S.R. Human Resource Management, PHI
2. Biswas, D. The Romance of Human Resource Management
3. Mahajan, R. Human Resource Management, Vikash
4. Haldar & Sarkar, Human Resource Management, Oxford

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

5. Praharaj & Praharaj, Principles of Marketing and Human Resource Management, Tee Dee Pub (P) Ltd
6. Ghosh, S. & Joshi, L. K. Marketing Management and Human Resource Management, Law Point

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

MINOR (MI)

MI – 3: MACROECONOMICS **Credits 04 (Full Marks: 75)**

MI – 3T: Macro Economics **Total lecture hours: 60**

Course contents:

Unit 1: Measurement of macroeconomic variables: Stock & flow variables, Gross National Product and Gross Domestic Product, Concept of GVA, Measurement of National Income(methods), Circular flow of National Income, concept of saving and investment.

12L

Unit 2: Simple Keynesian Model: Consumption function, Saving function, Investment – autonomous & induced, Determination of equilibrium National Income, Investment Multiplier, Paradox of thrift.

12L

Unit 3: Money and Banking: Functions of Money, Determinants of Money Supply, Quantity Theory of Money (Cambridge version), Demand for Money – Liquidity preference theory, Functions of Commercial Bank-Credit Creation, Functions of Central Bank – credit control, Monetary policy, Tools for inflation control

15L

Unit 4: Inflation, Unemployment and Labour market: Inflation and its causes, inflation and interest rates, social costs of inflation; Unemployment – frictional and structural unemployment. Labour market and its interaction with production system; Concept of Phillips curve and natural rate of unemployment.

12L

Unit 5: Aggregate Demand and Aggregate Supply: Aggregate Demand and Aggregate Supply and their interaction.

9L

Suggested Readings

1. Samuelson, P. and Nordhaus, W., Economics, McGraw Hill International Editions
2. Mankiw, G., Economics: Principles and Applications, South Western of Cengage Leering
3. Maddala, G.S. and Miller E., Microeconomics; McGraw-Hill International Editions
4. Sikdar, S., Principles of Macroeconomics, Oxford University Press, Kolkata
5. Mukherjee, D., Essentials of Micro and Macro Economics, New Central Book Agency, Kolkata
6. Ghosh, S. K. and Lahiri, 1., Economics I & II; Pearson Publication, New Delhi
7. Acharya, H., Adhunik Arthaniti, Prativa Publication, Kolkata
8. Mukerjee, S. and Mukherjee, D., Samakalin Arthabidya, New Central Book Agency, Kolkata

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

MINOR (MI) 4: BUSINESS COMMUNICATION
CREDIT: 4; FM: 75
HOURS: 60

Unit 1: Introduction: Need - Objectives and Principles of Communication – Communication Media – Types of Communication Process – Interpersonal and Business Communication – Characteristics – Verbal and Non-Verbal Communications – Barriers to Communication.

12L

Unit 2: Business Letters: Need, and Kinds of Business Letters – Essentials of an Effective Business Letter – Layout –Responses to Letters – Refusal Letters

10L

Unit 3: Letters of Quotations and Offers: Letters of Quotations – Specimen, Voluntary Offers and Quotations, Specimen; Placing an Order, Specimen of Order Cancellation, Acknowledgment of receipt of goods, Communication regarding Refusal and Execution of Order.

12L

Unit 4: Circular, Sales and Bank Correspondence: Circular Letters – Objectives – Situations that need Circular Letters – Specimen, Sales Letters – Objectives and Specimen; Bank Correspondence: with customers and banks

10L

Unit 5: Official Correspondence: Official Correspondence – Distinction between Official and Business Correspondence – Classification – Official Letters – Specimen

10L

Unit 6: Report Writing: Report – Importance: Oral and Written Reports – Types of Business Reports – Characteristics of a Good Report – Preparing a Report – Organisation of a Report

6L

Suggested Readings

1. Sinha K. K., Business Communication
2. Keval J.Kim, Business Communication.
3. Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication.
4. Sharma, Krishna Mohan, Business Correspondence and Report Writing

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309

SKILL ENHANCEMENT COURSE (SEC)

SEC 3: MANAGEMENT OF LOCAL ADMINISTRATION Credits 03 (Marks: 50)

SEC3P: Management of Local Administration Total lecture hours: 45

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

Course Outline:

Unit 1: Introduction: Definition and Significance of Local Administration, Organization and Composition of Local Governments, Roles and Responsibilities of Local Government, Types of Local Governments: Rural and Urban.

10L

Unit 2: Functions of Local Administration: Public Service Delivery: Health, Education, Sanitation etc, Economic Development and Planning, Community Engagement and Participation.

8L

Unit 3: Supervision of Local Administration: Organisation Structure and roles of different position, Human Resource Management in Local Governments, Performance Measurement and Evaluation

8L

Unit 4: Financial Administration of Rural Governments: Concept of Rural Development; Rural Government: Sources of Revenue; Rural Government: Expenditure Pattern. Financial Management in Local Governments **10L**

Unit 5: Challenges and Opportunities in Local Administration: Decentralization of Power, Capacity Building and Training, E-governance and Digitalization.

9L

Practical Assessment:

I. Make an oral presentation on a topic covered under Unit 3 and Unit 4 [Marks 20].

II. Preparation of a working Note Book on any topic covered under Unit 1 to Unit 5 within 2000 words [Marks 20].

III. Viva: All topics mentioned under Unit-2 to Unit-5 [Marks 10].

Suggested Readings

1. Local Government Management – International City/County Management Association (ICMA).
2. Public Administration: An Introduction – James E. Colvard.
3. Local Governance in India – Kuldeep Mathur.

Downloaded from Vidyasagar University by 14.139.211.194 on 09 Nov 2026 21:59:03 PM; Copyright (c) : Vidyasagar University
http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=309