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, 2023)
(w.e.f. Academic Year 2024-2025)

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:** Financial Accounting-2	4	3-1-0	15	60	75
			Major-4	COAHMJ04	**P:** E-Commerce (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

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,

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MAJOR (MJ)

MAJOR (MJ)-03: FINANCIAL ACCOUNTING-2
Credits 04 (Full Marks: 75)
Lecture hours: 60

Course Content

Unit-1: Accounting Standards and IFRS: Overview, ASB, IASB: Objectives, Development of IFRS, Ind AS and AS, List of IFRSs, List of Ind ASs, List of ASs. Detailed discussion on AS Ind AS 101, Ind AS 116, Ind AS 2, Ind AS 7, Ind AS 16, Ind AS 18

18L

Unit-2: 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)

10L

Unit-3: 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).

10L

Unit-4: 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.

9L

Unit–5: 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.

7L

Unit-6: Investment Accounts: Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.

6L

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Suggested Readings

1. Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
2. R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand
3. Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
4. Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication
5. L.S.Porwal, Accounting Theory, Tata McGraw Hill
6. Gokul Sinha, Accounting Theory & Management Accounting,
7. B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
8. Frank Wood, Business Accounting Vol 1&II, Pearson
9. Tulsian, Financial Accounting, Pearson
10. Hanif & Mukherjee, Financial Accounting, Vol II, McGraw Hill
11. Accounting Standards issued by ICAI

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MAJOR (MJ)-04: E-COMMERCE
Credits 04 (Full Marks: 75)
Practical

Course Outline

Unit-I: Introduction: Concept of Internet, Intranet, World Wide Web; Internet Protocols, URL, LAN, WAN, MAN Router, Broadband; Basic concept of networks, E-mail and How to open and Use E-mail Account; concepts on HTTP, HTTPS, FTP, DNS. B2B and B2C transactions.

Cloud Computing: Services and Applications of Cloud computing in Business; Artificial Intelligence (AI): Concepts and Uses in Business; Cyber Security: Importance and Measures in Business, Initiative by government to combat cybercrime.

Lecture hours: 15

Unit-II: Digital Payment: 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 E-INR 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, Phone Pe, 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-III: 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, Card Hotlisting, PIN Change without visiting ATM, Fund transfer using net banking / debit card; 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, Flipkart, Myntra, Ajio), Register as seller on e-commerce website like Amazon

Lecture hours: 15

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

Lecture hours: 15

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Assessment / Evaluation:

Marking pattern for 'E-COMMERCE' – Practical will be as follows:

CA (Continuous Assessment)	**- 15 Marks**	(Assignments to be decided by the Subject Teachers at Colleges)
Internal Assessment	- 10 marks	-do-
Class Attendance	- 05 marks	
Practical Examination	**- 60 Marks**	(conducted by the College in presence of External Examiner)
Computer Practical	- 50 marks	
Viva-Voce	- 10 marks	

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

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MINOR (MI)

MINOR (MI)-03: MACRO ECONOMICS
Credits 04 (Full Marks: 75)
Lecture hours: 60

Course Content

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.

8L

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

8L

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

10L

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.

8L

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

6L

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

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SKILL ENHANCEMENT COURSE (SEC)

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

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