VIDYASAGAR UNIVERSITY

Midnapore, West Bengal

PROPOSED CURRICULUM&SYLLABUS (DRAFT) OF

B.COM. (HONOURS/ HONOURS WITH RESEARCH) 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

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

Level	YR.	SEM	Course Type	Course Code	Course Title		Credit	L-T-P	Marks CA	Marks ESE	Marks TOTAL
B.Com. (Hons./ Hons. with Research)	4th		**SEMESTER-VII**								
		VII	Major-14	COAHMJ14	**T:** Organisational Behaviour		4	3-1-0	15	60	75
			Major-15	COAHMJ15	**T:** Financial Markets		4	3-1-0	15	60	75
			CRM	COAHCRM	**T:** Research Methodology and Ethics		4	3-1-0	15	60	75
			Major Elective-03	COAHDSE 03	**T:** Quantitative Techniques **OR** Corporate Governance		4	3-1-0	15	60	75
			Minor-07	COAMIN07	**T** Company Law		4	3-1-0	15	60	75
		Semester-VII Total					20				375
			SEMESTER-VIII								
		VIII	Major-16	COAHMJ16	**T:** Advanced Financial Management		4	3-1-0	15	60	75
			Major Elective-04	COAHDSE04	**T:** Advanced Statistics **OR** Business Analytics		4	3-1-0	15	60	75
			Major Elective-05	COAHDSE05	**T:** Income Tax: Laws and Planning **OR** Operations Research	FOR HONOURS STUDENTS ONLY	4	3-1-0	15	60	75
			Major Elective-06	COAHDSE06	**T:** Advanced Management Accounting **OR** Strategic Management		4	3-1-0	15	60	75
			Research	COAHRD	**P: DISSERTATION**	***FOR HONOURS WITH RESEARCH STUDENTS***	*8*	*0-0-8*	*-*	*150*	*150*
			Minor-8	COAMIN08	**T:** Advanced Applications of Computer in Business		4	3-1-0	15	60	75
		Semester-VIII Total					20				375
		YEAR-4					40				750
		To be awarded *B.Com. (Hons. / Hons. with Research) Major in Accounting & Finance* on Completion					166	Marks (Year: I+II+III+IV)			3075

MJ = Major, MI = Minor Course, DSE = Discipline Specific Elective Course, CRM= Compulsory Research Methodology, CA= Continuous Assessment, ESE= End Semester Examination, T = Theory, P= Practical, L-T-P = Lecture-Tutorial-Practical

SEMESTER-VII

MAJOR (MJ)

MAJOR (MJ) 14: ORGANISATIONAL BEHAVIOUR (Theory)
CREDIT: 4; FM: 75
HOURS: 60

Course content

Unit 1: Introduction to Organisational Behaviour: Definition, nature, scope; Importance of OB; OB variables – individual, group, organisational; OB models – autocratic, custodial, supportive, collegial, system; OB-performance linkage.

9 lecture hours

Unit 2: Individual Behaviour in Organisations: Foundations – biological, psychological; Ability – intellectual, physical; Personality – determinants (heredity, environment, situation), theories – MBTI, Big Five; Perception & Attribution – perceptual process, attribution theory; Attitudes – components, formation, change, cognitive dissonance; Learning – classical, operant, social learning; Individual attributes and performance.

12 lecture hours

Unit 3: Group Dynamics & Team Behaviour: Groups – formal, informal; Group development – Tuckman's stages; Group characteristics – roles, norms, status, size, cohesiveness; Group Decision-Making – techniques; Teams vs. Groups – types of teams (virtual, cross-functional, self-managed); Challenges – social loafing, groupthink

9 lecture hours

Unit 4: Organisational Culture & Work Environment: Definition, nature, characteristics; Types – strong vs. weak, functional vs. dysfunctional; Culture vs. formalisation; Functions – identity, commitment, stability; Culture creation – founder's values, socialisation, leadership; Sustaining culture – rituals, stories, symbols, language.

10 lecture hours

Unit 5: Power, Politics & Conflict: Power – bases (formal, personal), dependence, power tactics; Politics – definition, causes, consequences; Conflict – definition, types (intrapersonal, interpersonal, intergroup), traditional vs modern views; Conflict management styles – Thomas-Kilmann model; Conflict resolution – negotiation, mediation.

9 lecture hours

Unit 6: Organisational Change & Development: Organisational Change – definition, internal/external forces, planned vs unplanned; Lewin's Change Model – unfreeze, change, refreeze; Resistance – causes, overcoming strategies; Change agents – role, traits; Organisational Development (OD) – Concept.

11 lecture hours

Suggested Readings:

1. Robbins, S.P., Judge, T.A. and Vohra, N.: Organisational Behaviour, Pearson.
2. Robbins, S.P. and Judge, T.A.: Essentials of Organizational Behaviour, Pearson.
3. Newstrom, J.: Organizational Behaviour: Human Behaviour at Work, McGraw Hill.
4. Mullins, L.J.: Management and Organisational Behaviour, Pearson.
5. Buchanan, D. & Huczynski, A.: Organisational Behaviour: An Introductory Text, Prentice Hall.
6. Aswathappa, K.: Organisational Behaviour: A Diagnostic, Prentice Hall India.
7. Luthans, F. Organizational Behaviour. McGraw Hill

MAJOR (MJ) 15: FINANCIAL MARKETS (Theory)

CREDIT: 4; FM: 75

HOURS: 60

Course content

Unit 1: Overview of Indian Financial System: Structure of Indian financial system: Institutions, Markets, Instruments, and Services; Role of financial markets in economic development; Relationship between primary market and secondary market; Overview of financial regulators: RBI, SEBI, IRDAI, etc.; Reforms in Indian financial markets and world-wide.

6 lecture hours

Unit 2: Money Market in India: Meaning, features, and importance of the money market; Structure and constituents: Call money, Treasury Bills, Commercial Papers, Certificates of Deposit, Repo and Reverse Repo; Role of RBI in money market operations; Recent trends and challenges

8 lecture hours

Unit 3: Primary Market in India: Role of promoters and formation of companies; Promoters' lock-in requirement; Primary market participants; Primary market intermediaries and merchant banking institutions; Primary market issue types and allotment: IPO, FPO, Private Placement, Right Issue; Anchor investors; Issue Pricing Process: Book Building, Green shoe option.

9 lecture hours

Unit 4: Secondary Market and Share Trading in India: Secondary market participants; Stock Exchanges in India: NSE, BSE; Other stock exchanges; Listing in stock exchange; Demutualization of stock exchanges; On-line share trading: features and pre-requisites; Settlement and Clearing; Rolling settlement; Trading methods: Delivery based and non-delivery based (Intra-day); Option trading; Market index.

7 lecture hours

Unit 5: Debt Market in India: Types: Government Securities, Corporate Bonds, Municipal Bonds; Role of RBI and SEBI in regulating debt markets; Primary and secondary markets for debt instruments; Bond valuation and rating agencies; Challenges and growth prospects

7 lecture hours

Unit 6: Derivatives and Commodity Markets: Introduction to derivatives: Forwards, Futures, Options, Swaps; Trading, settlement, and regulation of derivative products; Role of derivatives in risk management; Commodity derivatives market: Structure and significance in India; Exchanges: MCX, NCDEX.

9 lecture hours

Unit 7: Innovations and Technology in Financial Markets: FinTech and its impact on financial markets; Digital payments, UPI, blockchain, and cryptocurrency (regulatory overview); Role of technology in market surveillance and investor services; Financial inclusion and digital empowerment.

8 lecture hours

Unit 8: Recent Trends, Reforms, and Challenges: Financial market integration and globalization; ESG Investing and Sustainable Finance; Foreign Portfolio Investment (FPI) and FDI; Recent developments: SME platform, REITs, InvITs; Challenges: Volatility, Regulatory arbitrage, Retail participation, Investor awareness.

6 lecture hours

Suggested Readings:

1. Pathak, Bharati V.. Indian Financial System. Pearson Education. New Delhi.
2. Saha, S.S.. Indian Financial System: Financial Markets, Institutions and Services. Tata McGraw Hill. New Delhi.
3. Khan, M. Y.: Indian Financial System. Tata McGraw Hill. New Delhi.
4. Bhole, L. M. and Mahakud, J.. Financial Institutions and Markets. Tata McGraw Hill, New Delhi.
5. Gurusamy, S.. Financial Markets and Institutions. Tata McGraw Hill. New Delhi.
6. Mishkin, F. S. and Eakins, S.: Financial Markets and Institutions, Pearson Education, New Delhi.
7. Gupta, S. B.. Monetary Economics – Institutions, Theory and Policy. Sultan Chand, New Delhi.
8. Raghunathan, V. and Rajib, P.. Stock exchanges, Investment and Derivatives. Tata McGraw Hill, New Delhi.
9. Sarkhel, J. and Gupta, A.: Capital Market: Theory and Institutions, Book Syndicate, Kolkata

COMPULSORY RESEARCH METHODOLOGY (CRM)

[For both Hons. and Hons. with Research students]

CRM: RESEARCH METHODOLOGY AND ETHICS (Theory)

CREDIT: 4; FM: 75

HOURS: 60

Course contents:

Unit 1: Introduction to Research: Meaning, Objectives, and Importance of Research; Types of Research: Fundamental, Applied, Descriptive, Analytical, and Empirical; Research Process: Steps in Research; Identifying and Defining Research Problems; Literature Review and Research Gap.

12 lecture hours

Unit 2: Research Design and Sampling Techniques: Meaning and Need for Research Design; Features of a Good Research Design; Types of Research Design: Exploratory, Descriptive, Experimental, and Diagnostic; Sampling Design: Census vs. Sample, Probability and Non-Probability Sampling, Sample Size and Sampling Errors.

9 lecture hours

Unit 3: Data Collection and Measurement Techniques: Types of Data: Primary and Secondary; Methods of Data Collection: Observation, Interview, and Questionnaire; Measurement and Scaling Techniques: Nominal, Ordinal, Interval, and Ratio Scales, Likert Scale, and Semantic Differential Scale.

9 lecture hours

Unit 4: Data Processing and Statistical Analysis: Editing, Coding, Tabulation, and Data Presentation; Descriptive Statistics: Mean, Standard Deviation, Maximum, Minimum; Hypothesis: Concept and Types; Hypothesis Testing (conceptual understanding); Correlation and Regression Analysis (Basic level).

9 lecture hours

Unit 5: Research Report Writing: Types of Research Reports; Structure and Format of a Research Report; Writing Research Proposals and Synopsis; Referencing and Citation Styles: APA, MLA.

12 lecture hours

Unit 6: Ethical Practices in Research: Ethics in Research: Principles, Issues, and Misconducts; Ethical Concerns in Selecting and Framing Research Problems; Plagiarism and Ethical Issues in Report Writing.

9 lecture hours

Suggested Readings:

1. Kothari, C. R., & Garg, G. (2019). *Research methodology: Methods and techniques* (4th ed.). New Age International Publishers.
2. Cooper, D. R., & Schindler, P. S. (2014). *Business research methods* (12th ed.). McGraw-Hill Education.
3. Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson Education Limited.
4. Panneerselvam, R. (2014). **Research Methodology** (2nd ed.). PHI Learning Pvt. Ltd.
5. Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approach* (5th ed.). SAGE Publications.

MAJOR ELECTIVE (MJE)

MAJOR ELECTIVE (DSE)-03: QUANTITATIVE TECHNIQUES (Theory)
CREDIT: 4; FM: 75
HOURS: 60

Course content:

Unit 1: Introduction: Meaning and scope of Quantitative Techniques (QT); Role of Quantitative Techniques in Business and Industry; Types of Quantitative Techniques: Mathematical, statistical, and operations research-based; Advantages and limitations of Quantitative Techniques in business applications.

6 lecture hours

Unit 2: Correlation Analysis: Meaning and significance of correlation in business studies; Types of correlation: positive, negative, linear, non-linear; Methods of studying correlation: Simple, Partial, Multiple and Rank correlation; Business applications of correlation.

12 lecture hours

Unit 3: Regression analysis: Simple and multiple regression models; Assumptions of classical linear regression model; Use of dummy variables in regression; Multicollinearity; Heteroscedasticity and Autocorrelation (concepts only).

12 lecture hours

Unit 4: Time Series Analysis: Components of time series: Trend, seasonality, cyclic, and irregular variations; Models: Additive and multiplicative; Smoothing techniques: Moving averages, exponential smoothing; Applications in economics and business: Demand and sales forecasting, trend analysis of financial market

9 lecture hours

Unit 5: Index Number: Problems in Construction of Index Numbers; Methods of Constructing Index Numbers – Weighted and Unweighted, Test of Adequacy of Index Numbers, Chain Index Numbers, Cost of Living Index Number, Base Shifting, Splicing and deflation of value of money

9 lecture hours

Unit 6: Association of Attributes: Meaning of Attribute; Relationship between Association and Correlation; Different terms like Order of a class, Ultimate frequency, Consistency, Total frequency, Nine Square Table; Measurement methods of two attributes and three attributes.

6 lecture hours

Unit 7: **Interpolation**: Meaning: Interpolation, inverse-Interpolation, extrapolation, Polynomial functions, difference table; Relationship between E and Delta; Use of Newton's Forward-Backward and Lagrange's formula in interpolation and Extrapolation

6 lecture hours

Suggested Readings:

1. Levin, R.I. & Rubin, D.S. Statistics for Management, Pearson Education. New Delhi
2. Anderson, D.R., Sweeney, D.J. & Williams, T.A. Statistics for Business and Economics. Cengage Learning.
3. Gupta, S.P. Statistical methods. Sultan Chand. New Delhi
4. Kothari, C.R. Quantitative Techniques. Vikas Publishing House. New Delhi.
5. Gupta, S.C. & Kapoor, V.K. fundamentals of Applied Statistics. Sultan Chand & Sons. New Delhi.
6. Sharma, J.K. Business Statistics. Pearson Education. New Delhi.
7. Elhance, D.N. Fundamentals of Statistics. Kitab Mahal. Allshabad.
8. Beri, G. Business Statistics. Mcg raw Hill Education. New Delhi.

OR

MAJOR ELECTIVE (DSE)-03: CORPORATE GOVERNANCE (Theory)
CREDIT: 4; FM: 75
HOURS: 60

Course content

Unit 1: Introduction: Components of Corporate Governance; Corporate Governance system worldwide: Single board vs. Dual board; Networked model vs. High-tension model; Corporate Governance in India.

9 lecture hours

Unit 2: Shareholders and Corporate Governance: Types of shareholders; General rights and privileges of shareholders; Rights of minority shareholders; Grievance redressal process in India, Shareholder activism.

9 lecture hours

Unit 3: Corporate governance and audit: Internal and External auditors; Non-audit services; Independence of auditors; Assessment of fairness on financial reports; NFRA and standard of auditing

7 lecture hours

Unit 4: Corporate frauds: Introduction to corporate frauds; Major corporate frauds – case studies; Whistle blowing and fraud reporting by auditors

6 lecture hours

Unit 5: Key concepts of Companies Act, 2013: Different types of companies as per Companies Act, 2013; Types of directors as per Companies Act, 2013.

8 lecture hours

Unit 6: Corporate Governance and Role of Board: Composition of Board of Directors; Independence of Directors; Board Sub-committees as per Companies Act and SEBI (LODR) Regulations.

9 lecture hours

Unit 7: Corporate Social Responsibility (CSR): Drivers of CSR; Key components of CSR; CSR under Companies Act; Business ethics and CSR

7 lecture hours

Unit 8: Corporate Sustainability: Idea of sustainability and its meaning for business – ESG and TBL; Framework for ESG ratios; Corporate sustainability reporting and indices

5 lecture hours

Suggested Readings:

1. Satheesh Kumar, T.N.. Corporate Governance. OUP, New Delhi.
2. Fernando, A.C.. Corporate Governance: Principles, Policies and Practices. Pearson Education. New Delhi.
3. Kumar,Anil, Arora, Jyotsna Rajan, and Gupta, Lovleen.Taxmann's Auditing and Corporate Governance. Taxmann. New Delhi.
4. Bhattacharya, Ashis K.. Corporate Governance in India: Change and Continuity. OUP, New Delhi.
5. Sarkar, Jayati and Sarkar, Subrata: Corporate Governance in India, Sage Publications, New Delhi.
6. Ministry of Corporate Affairs, Govt. of India: Companies Act, 2013.

MINOR (MI)

MINOR (MI) 7: COMPANY LAW (Theory)
CREDIT: 4; FM: 75
HOURS: 60

Course content

Unit 1: Nature and Types of Companies: Definition, characteristics, and nature of a company; Corporate Personality and the doctrine of Lifting the Corporate Veil with judicial precedents; Classification of companies: Private vs. Public, companies limited by shares vs. limited by guarantee, unlimited companies; Specialized company forms: One Person Company (OPC), Small Company, Section 8 Company, and Dormant Company.

9 lecture hours

Unit 2: Corporate charter and Promotion of Companies: Purpose, significance and components of the Memorandum of Association; The legal doctrine of *ultra vires* and its consequences; Contents and purpose of the Articles of Association; The detailed procedure for incorporation: Name reservation, drafting of charter documents, filing of e-forms and obtaining the Certificate of Incorporation; Definition and purpose of a prospectus; Types of prospectus: Abridged, Shelf, and Red-Herring Prospectus.

11 lecture hours

Unit 3: Share Capital and Debentures: Issuance of different types of shares: Equity (with and without differential voting rights) and Preference shares; Issuance of shares at a premium and discount; Forfeiture of shares and the procedure for their re-issue; Legal provisions related to Private Placement (Section 42); Issue of Sweat Equity Shares, Rights Issues, and Bonus Shares; Procedure for the buy-back of shares; Transfer and transmission of securities; Definition, features, and types of debentures; Legal provisions for issuance of debentures; Concept of Charges: Fixed vs. Floating charge.

10 lecture hours

Unit 4: Meetings: Types of General Meetings of Shareholders: Annual General Meeting (AGM) and Extraordinary General Meeting (EGM); Types of Resolutions: Ordinary, Special, and resolutions requiring special notice; Voting methods: Show of hands, poll, and remote e-voting; Proxies: Rights and legal provisions; Meetings of the Board and its committees

10 lecture hours

Unit 5: Accounts, Audit and Dividend: Legal requirements regarding the maintenance of Books of Account and Audit; Auditor's duty to report fraud to the Central Government; Procedure for declaration and payment of interim and final dividends; Preparation and presentation of the annual Financial Statements

11 lecture hours

Unit 6: Winding Up and the Insolvency & Bankruptcy Code (IBC): Modes of Winding Up: Compulsory winding up by the Tribunal; Grounds for winding up by the Tribunal; Brief overview of the Corporate Insolvency Resolution Process (CIRP) under the IBC, 2016, and its impact on the Companies Act.

9 lecture hours

Suggested Readings:

1. Companies Act 2013. Taxmann, New Delhi.
2. Companies Act 2013. Institute of Company Secretaries of India, N. Delhi.
3. Garg, Kamal. Bharat's Corporate and Allied Laws. 2013.
4. Singh, Avtar. Company Law. Eastern Book Company, Allahabad.
5. Majumdar, K. and Kapoor, G.K. . Company Law, Taxmann Publication, New Delhi.
6. A. Ramaiya's Guide to the Companies Act. Lexis Nexis Publication, Nagpur.