

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 (Hon s.)	1 st	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 (<i>common for all programmes</i>)	2	2-0-0	10	40	50
			MDC	MDC01	Multidisciplinary Course -1 (<i>to be chosen from the list</i>)	3	3-0-0	10	40	50
			VAC	VAC01	ENVS (<i>common for all programmes</i>)	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 (<i>common for all programmes</i>)	2	2-0-0	10	40	50
			MDC	MDC02	Multidisciplinary Course-02 (<i>to be chosen from the list</i>)	3	3-0-0	10	40	50
			VAC	VAC02	Value Added Course-02 (<i>to be chosen from the list</i>)	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

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

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]

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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

Ability Enhancement Course (AEC)

Ability Enhancement Course (AEC) - 01

AEC-1T: Communicative English-01

Credits 02 (Full Marks-50)

Course Contents:

1. **Communication Skills**
 - a) Types and Models of Communication
 - b) Verbal and Non-verbal Communication
 - c) Barriers and Strategies
 - d) Inter-personal Communication
2. **Listening Skills:**
 - a) Active and Passive Listening
3. **Speaking Skills:**
 - a) Different forms of Speaking – Formal/Informal
 - b) Group Discussion
 - c) English in Situations: Greeting & Leave Taking, Making & Granting/Refusing Requests, Queries & Giving Information/Direction, Describing objects/process, Narrating events & Commentary, Persuasion & Motivation, Complaints & Apologies, Expressing disapproval, Alerting & Warning
4. **Reading Skills:**
 - a) Different types of Reading
 - b) Comprehension

Suggested Readings:

1. *A Textbook of English and Communication Skills*. Richa Mishra and Ratna Rao, New Delhi: Macmillan: 2019
2. *Many Coloured Glass*. Board of Editors, Department of English, Vidyasagar University, Delhi: Macmillan, 2013.
3. *Connect: Course in Communicative English*, Debashis Bandyopadhyay & Malathi Krishnan, Cambridge University Press, New Delhi, 2018.

Multidisciplinary Course (MDC)

Multidisciplinary Course (MDC)- 01

MDC-01T: Indian Constitution

Credits 03 (Full Marks-50)

Course contents:

Unit-I: Historical Background – Constituent Assembly of India – Philosophical Foundations Of The Indian Constitution – Preamble – Fundamental Rights – Directive Principles Of State Policy – Fundamental Duties – Citizenship – Constitutional Remedies For Citizens.

Unit-II: Union Government – Structures of the Union Government and Functions – President – Vice President – Prime Minister – Cabinet – Parliament – Lok Sabha – Composition and Powers – Rajya Sabha – Composition and Powers – Supreme Court of India – Judicial Review

Unit-III: State Government – Structure and Functions – Governor – Chief Minister – Cabinet – State Legislature – Judicial System in States – High Courts and other Subordinate Courts.

Suggested Readings:

1. Durga Das Basu, "Introduction to the Constitution of India ", Prentice Hall of India, New Delhi.
2. R.C.Agarwal, (1997) "Indian Political System", S.Chand and Company, New Delhi.
3. Sharma, Brij Kishore, "Introduction to the Constitution of India", Prentice Hall of India, New Delhi

Value Added Course (VAC)

Value Added Course (VAC)- 01

VAC-01: ENVS- Environmental Studies

Credits 04 (Full Marks-100)

Course contents:

Unit-I: Introduction to environmental studies (2 lectures)

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.

Unit-II: Ecosystems (6 lectures)

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem; b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit-III: Natural Resources: Renewable and Non-renewable Resources (8 lectures)

- Land resources and land use change; Land degradation, soil erosion and desertification;
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Joint forest management.
- Water: Use and over--exploitation of surface and ground water, floods, droughts, conflicts over water (international & interstate).
- Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit-IV: Biodiversity and Conservation (8 lectures)

- Levels of biological diversity: genetic, species and ecosystem diversity; Bio-geographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega---biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity: Habitat loss, poaching of wildlife, man--wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit-V: Environmental Pollution (8 lectures)

- Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste.
- Pollution case studies.
- Noise pollution.

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Unit-VI: Environmental Policies & Practices**(7 lectures)**

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.
- Environmental policy and gender issues

Unit-VII: Human Communities and the Environment**(6 lectures)**

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management: floods, earthquake, cyclones and landslides.
- Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g. CNG vehicles in Delhi)

Unit-VIII: Field work**(Equal to 5 lectures)**

- Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
- Visit to a local polluted site--Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems--pond, river, Delhi Ridge, etc.
- Disaster management.
- Coastal ecosystem

Suggested Readings:

- i. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
- ii. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
- iii. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
- iv. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
- v. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
- vi. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36--37.
- vii. McCully, P. 1996. *Rivers no more: the environmental effects of dams* (pp. 29--64). Zed Books.
- viii. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
- ix. Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
- x. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press
- xi. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co.Pvt. Ltd.
- xii. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.

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- xiii. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
- xiv. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
- xv. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and
- xvi. Conservation. S. Chand Publishing, New Delhi.
- xvii. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
- xviii. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
- xix. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.
- xx. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

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 in 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