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

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

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

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

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

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

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

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

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.

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.

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]

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

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

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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B.COM (HONOURS) MAJOR IN ACCOUNTING & FINANCE
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Level	YR.	SEM	Course Type	Course Code	Course Title	Credit	L-T-P	Marks		
								CA	ESE	TOTAL
			SEMESTER-III							
B.Com (Hons.)	2^{nd}	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
			SEMESTER-IV							
		IV	Major-5	COAHMJ05	**T:** Marketing Management and Human Resource Management	4	3-1-0	15	60	75
			Major-6	COAHMJ06	**T:** Business Statistics	4	3-1-0	15	60	75
			Major-7	COAHMJ07	**T:** Cost Accounting	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:** Commercial and Industrial Law	4	3-1-0	15	60	75
			Internship/ Apprent.	INT	**Internship/ Apprenticeship - activities to be decided by the Colleges following the guidelines**	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,

SEMESTER-III

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

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

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

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

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

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.

SEMESTER-IV

MAJOR (MJ)

MAJOR 5: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Credits 04 (Full Marks: 75)

Lecture hours: 60

Course Content

Unit 1: Introduction to Marketing: Concepts of Marketing; Marketing vs. Selling; Marketing Mix; Market Segmentation, Targeting, and Positioning; Marketing Environment: Micro and Macro Factors; Consumer Behavior: Factors Influencing Buying Decisions.

12L

Unit 2: Marketing Strategy: Marketing Planning and Strategy Development; Product Life Cycle and New Product Development; Branding and Packaging Decisions; Pricing Strategies and Techniques; Distribution Channels and Supply Chain Management.

10L

Unit 3: Promotion and Contemporary Issues in Marketing: Promotion Mix: Advertising, Sales Promotion, Personal Selling, Direct Marketing; Digital Marketing; Global Marketing; Sustainable and Green Marketing; Customer Relationship Management.

8L

Unit 4: Introduction to Human Resource Management: Concepts of HRM; Objectives and Functions of HRM; Evolution and Importance of HRM; Strategic Human Resource Management; Role of HR Manager in a Changing Environment.

10L

Unit 5: Human Resource Planning and Acquisition: Human Resource Planning: Meaning and Process; Job Analysis: Job Description & Job Specification; Recruitment: Sources and Methods; Selection Process: Tests and Interviews; Induction and Socialization.

8L

Unit 6: Development, Retention, and Performance Management: Training and Development: Methods and Importance; Performance Appraisal: Techniques and Modern Methods; Compensation and Benefits; Employee Motivation and Retention Strategies; Grievance Handling and Employee Welfare.

12L

Suggested Readings

1. Kotler, P. & Keller, K. L. (2017). Marketing Management, Pearson.
2. McCarthy, E. J., Cannon, J. &Perreault, W. (2014). Basic Marketing, McGraw-Hill Education.
3. Etzel, Walker, Stanton and Pandit, Marketing, Concepts and Cases, Tata McGraw Hill.
4. Ramaswamy and Namakumari, Marketing Management, Planning, Implementation and Control, Macmillan.
5. Saxena, Marketing Management, Tata McGraw Hill.
6. Purcell J., Boxall P., Strategy and Human Resource Management, Palgrave, Macmillan, New York, 2003.
7. Beaumont,P.B., Human Resource Management: Key Concepts and Skills, Sage Publications, London, 1993.
8. Cascio, W.F., Managing Human Resources: Productivity, Quality of Work Life, Profit, McGraw-Hill Book Company, New York, 1992.
9. Personnel and Human Resource Management, A.M. Sarma, Himalaya Publishing, 1998.
10. Tripathi, P.C. (2024). Personnel Management and Industrial Relations, *Sultan Chand & Son*, New Delhi.

MAJOR 6: BUSINESS STATISTICS
Credits 04 (Full Marks: 75)
Lecture hours: 60

Course Content

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

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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
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 7: COST ACCOUNTING
Credits 04 (Full Marks: 75)
Lecture hours: 60

Course Content

Unit 1: Introduction: Meaning, Objectives and advantages of Cost Accounting – Limitations of Cost Accounting – Cost Concepts – Classification of Costs – Cost Unit and Cost Centre –Methods and Techniques of Costing - Relationship of Cost Accounting with major branches of accounting (Financial Accounting & Management Accounting)- Preparation of cost sheet (excluding preparation of tenders and quotation).

10L

Unit 2: Material cost: Material Purchase Procedure – Material Control – Objectives of Material Control – Inventory Control Methods – ABC Analysis – Perpetual Inventory Control System – fixation of Stock Levels – Maximum Level, Minimum Level, Economic Order Quantity – Reorder Level, – Difference between Bin Cards and Stores Ledger – Material Issues - Pricing of Material Issues – FIFO Method, LIFO method, Simple Average Method and Weighted Average Method

12L

Unit 3: Labour cost: Importance of Labour Cost Control – Time Keeping and Time Booking – Idle time: Definition, causes, types, treatment in cost accounting. Overtime: Definition, reasons, treatment of overtime in Cost Accounting – Labour Turnover: Causes – Effects –Methods of Remunerating the Labour – Time Rate System – Piece Rate System – Incentive Plans – Halsey Plan, Rowan Plan, Taylor's Differential Piece Rate System.

12L

Unit 4: Overheads: Classification of Overheads – Allocation and Apportionment of Overheads – Reapportionment of Service Department Overheads to Production Departments (Repeated distribution method and Simultaneous Equation Method) – Absorption of Overheads – Definition, under absorption, over absorption, methods of absorption (Direct Labour Hour Method, Direct Labour Cost and Machine Hour Rate Method)

14L

Unit 5: Costing systems: Contract Costing: Features, Distinction between Job and Contract Costing, Progress Payments, Retention Money, Escalation Clause, Contract Accounts; Service Costing: Concept, Features and Application areas; Transport costing (simple illustrations

12L

Suggested Readings

1. Arora M.N: Cost Accounting – Himalaya Publishing House.
2. B.Banerjee, Cost Accounting: Theory and Practice, PHI
3. Bhattacharya Debarshi, Cost & Management Accounting I, Law Point
4. Ravi M Kishore, Cost and management Accounting, Taxmann
5. Basu& Das, Cost Accounting, Rabindra Library
6. A. Basu& S. Datta, Cost Accounting, TEE DEE Publications.

MINOR (MI)

MINOR 4: COMMERCIAL AND INDUSTRIAL LAW
Credits 04 (Full Marks: 75)
Lecture hours: 60

Course Content

Unit 1: Introduction: Concept and scope of Business Laws, Relation with society, Sources of business law.

4L

Unit 2: Indian Contract Act, 1872: Introduction, importance, essential features, types of contract, offer and acceptance, consideration, consent, termination of contracts, breach of contract, indemnity and guarantee, agency.

8L

Unit 3: Sale of Goods Act, 1930: Formation of contract of sale, Goods and their classifications, price, conditions, warranties, Transfer of property in goods, performance of the contract of sale, unpaid seller and his rights, *Caveat emptor*, Sale of auction.

10L

Unit 4: Indian Partnership Act, 1932: Definition, types of partnership and partners, partnership deed with its contents, rights, duties, and liability of partner, Rules and result of dissolution of partnership.

10L

Unit 5: The Limited Liability Partnership Act, 2008: Salient features of LLP; Differences between LLP and Partnership; LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration; Partners and their Relationship.

10L

Unit 6: Negotiable Instrument Act, 1881: Definition of Negotiable Instruments, features, promissory note, bill of exchange and cheque, dishonour and discharge of negotiable instruments

8L

Unit 7: Factories Act, 1948: Definition of Factory, Worker, Manufacturing Process, Power, Prime Mover, Transmission Machinery, Machinery, Adult, Adolescent, Child, Young Person, Calendar Year, Day, Week, Shift and Relay, Occupier

10L

Suggested Readings

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow, Ravinder Kumar, Legal Aspects of Business, Cengage Learning.
3. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
4. Agrawal. S.K., Business Law, Galgotia Publishers Company, New Delhi.
5. Bhushan Kumar Goyal and Jain Kinseri, Business Laws, International Book House.
6. Sushma Arora, Business Laws, Taxmann Publications.
7. Akhileshwar Pathak, Legal Aspects of Business, McGraw hill Education, 6^{th} edition.
8. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education.
9. Sharma, J.P., and Sunaina Kanoji Kanojila, Business Laws, Ane Books Pvt. Ltd, New Delhi.

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

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.)	3rd	V	**SEMESTER-V**							
			Major-8	COAHMJ08	**T:** Accounting Theory	4	3-1-0	15	60	75
			Major-9	COAHMJ09	**T:** Corporate Accounting	4	3-1-0	15	60	75
			Major-10	COAHMJ10	**T:** Banking and Financial Institutions	4	3-1-0	15	60	75
			Major Elective-01	COAHDSE1	**T:** Management Accounting **OR** International Finance	4	3-1-0	15	60	75
			Minor-5 (Disc.-I)	COAMIN05	**T:** Commercial and Industrial Law	4	3-1-0	15	60	75
					Semester-V Total	20				375
		VI	**SEMESTER-VI**							
			Major-11	COAHMJ11	**T:** Fundamentals of Financial Management	4	3-1-0	15	60	75
			Major-12	COAHMJ12	**T:** Computerised Accounting	4	0-0-4	15	60	75
			Major-13	COAHMJ13	**T:** Cost Accounting	4	3-1-0	15	60	75
			Major Elective-02	COAHDSE2	**T:** Indirect Taxes **OR** Indian Banking and Insurance	4	3-1-0	15	60	75
			Minor-6 (Disc.-II)	COAMIN06	**T:** Advertisement and Sales Promotion	4	3-1-0	15	60	75
					Semester-VI Total	20				375
					YEAR-3	40				750
		Eligible to be awarded B.Com. in Accounting & Finance *on Exit*				126	**Marks (Year: I+II+III)**			2325

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

SEMESTER-V

MAJOR (MJ)

MAJOR (MJ) 8: ACCOUNTING THEORY
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit – I: Introduction: Accounting theory: Overview, Definition, Nature, Need and Importance, Approaches to the formulation, Limitations; Accounting equation; Relationship between Accounting Theory and Accounting Practices; A brief history of the development of Accounting Theory.

10L

Unit – 2: 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

14L

Unit – 3: 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

12L

Unit – 4: Depreciation Accounting: Depreciation: Meaning, Different concepts, causes, characteristics, measurement, methods of charging depreciation; Depreciation as a source of fund or not.

10L

Unit – 5: Accounting Standards and IFRS: Overview, IASB: Objectives, Development of IFRS and Ind AS, List of IFRSs, List of Ind ASs, Detailed discussion on Ind AS 101, Ind AS 116, Ind AS 2, Ind AS 7, Ind AS 16, Ind AS 18

14L

Suggested Readings

1. Rawat, D.S. & Patel, P. Taxmann's Students' Guide to Ind ASs
2. Gupta, S.C. Financial Accounting, S Chand Publication
3. Porwal, L.S., Accounting Theory, Tata McGraw Hill
4. Hendriksen, Eldon S., Accounting Theory, McGraw Hill Education
5. Bierman, H. & and Drebin, A.R., Financial Accounting, Abe Books
6. Thacker, R.J., Accounting Principles, Prentice Hall
7. Davidson, S., Handbook of Modern Accounting, McGraw Hill
8. Charles, T.H. & Gary, L.S., Introduction to Financial Accounting. PHI Publication
9. Readings from www.icai.org

MAJOR (MJ) 9: CORPORATE ACCOUNTING
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit 1: **Introduction**: Corporate Accounting: Meaning and importance; Books of Accounts and Statutory Registers of a company.

5L

Unit 2: **Accounting for Share Capital and Debentures**: Introduction to Issue of shares and debentures; Issue of Rights and Bonus shares; ESOPs and Buyback of shares; Book Building process; Redemption of Preference shares; Redemption of debentures: sinking/debenture redemption fund; Open market purchase and conversion of debentures; Relevant Ind-AS as applicable.

10L

Unit 3:Corporate financial statements: Features, Types & Components; Preparation of financial statements: Statement of Profit & Loss, Balance Sheet; Preparation of Financial Statements of Joint Stock companies as per schedule II of Part I of Companies Act, 2013; Relevant Ind-AS as applicable.

10L

Unit 4: Valuation of goodwill and shares:

Valuation of goodwill:Meaning and concept of goodwill-needs of valuation of goodwill-methods of valuation of goodwill- illustrations.

Valuation of shares: Need-factors affecting valuation of shares-methods of valuation of shares-illustrations.

11L

Unit 5: Reconstruction of companies:

Types of reconstructions- concept of Amalgamation & Absorption- purchase consideration Accounting for Amalgamation & Absorption-Illustrations. Relevant Ind-AS as applicable.

12L

Alteration and reduction of share capital- meaning and accounting for reduction of share capital-illustrations.

6L

Unit 6: Investment Accounts: Concept-important terms- preparation of investment account (shares & debentures).

6L

Suggested Readings:

1. Basu, A., *Corporate Accounting*, Tee Dee Publications, Kolkata.
2. Goel B. K., *Corporate Accounting*, Taxmann Publications, New Delhi.
3. Hanif, M. & Mukherjee, A., *Corporate Accounting*, Tata McGraw Hill, New Delhi.
4. Mukherjee, A. K., *Corporate Accounting*, Oxford University Press, New Delhi.
5. Maheshwari S. N. &Maheswari S. K., *Corporate Accounting*, Vikas Publications, New Delhi.

MAJOR (MJ) 10: BANKING AND FINANCIAL INSTITUTIONS
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit 1: Banker & Customer: Meaning & Definition of bank, Banker and Customer -relationship, Obligations of a banker- honourcheques, maintain secrecy banker's rights, right of lien, set off right appropriation

8L

Unit 2: Customers' Accounts: Types of accounts and their features, Procedure for opening and closing accounts- KYC norms - procedure to deal with non-operative accounts-special types of Banker's customers (minor, married women, illiterates, agents, partnership firms, clubs, societies)

11L

Unit 3: Cheques and Demand Drafts: Dating of cheques- crossing of cheques- endorsement – Paying banker- duties and obligations in honouring the cheques – Demand Draft and Banker's cheque: Issue, Payment; Collecting Banker's duties and obligations.

8L

Unit 4: On-Line Banking and Mobile Banking: Advantages in on-line banking and mobile banking, Procedure for obtaining on-line and mobile banking facilities by a customer; Importance of passwords, OTP, PIN and IPIN; Online money transfer using NEFT, RTGS and IMPS, On-line frauds, Precautions in online banking for customers

8L

Unit 5: Reserve Bank of India: RBI- Organization and management structure, Functions of RBI- Credit Creation and Control: Credit Control Measures: Bank rate, Repo rate, Reverse-repo rate, Statutory Liquidity Ratio, Cash Reserve Ratio

9L

Unit 6: Non-Banking Financial Institutions: Overview, Role of NBFCs in economic development, Classification of NBFCs, Developmental Banks – SIDBI and NABARD: Organisation, Objectives and Functions: EXIM bank, Micro finance Institutions, Small finance banks, Cooperative credit societies, Housing finance companies

16L

Suggested Readings

1. P. Suresh and Justin Paul – Management of Banking and Financial Services, Pearson Education
2. P.N. Varshney - Banking Law & Practice, Sultan Chand Publishers
3. Sana and Nayek - Indian Financial System – Rabindra Library
4. JAIIB Principles& Practices of Banking -Macmillan education
5. Bharati V. Pathak – Indian Financial System, Pearson Education
6. S.S. Saha – Indian Financial System, Tata McGraw Hill

MAJOR ELECTIVE (MJE)

MAJOR ELECTIVE (DSE)-1: MANAGEMENT ACCOUNTING
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit 1: Introduction: Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and Need - Comparison with Financial Accounting and Cost Accounting – Role of Management Accountant.

6L

Unit 2: Ratio Analysis: Meaning, Objectives, Limitations – Classification of accounting ratios from different viewpoints – Ratios used in analyzing liquidity, solvency, profitability, managerial efficiency – Computation and interpretation of ratios – Preparation of financial statements from the ratios.

14L

Unit 3: Cash Flow and Funds Flow analysis:
Cash Flow Statement: Preparation of cash flow statement as per Indian Accounting Standard (Ind –AS 7), Use and Limitations of Cash Flow Statement

6L

Funds Flow Statement: Meaning of fund, Identification of Fund, Sources of Fund, Application of Fund, Changes of Working Capital Position, Preparation of Fund Flow Statement.

6L

Unit 4: Budgetary Control: Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations of budgetary control; Functional budgets: Purchase, Production and Sales budget

10L

Unit 5: Standard Costing: Meaning of standard cost and standard costing, advantages, limitations and applications; Variance Analysis – material and labour variances

10L

Unit 6: Marginal Costing: Absorption versus Variable Costing: Distinctive features and income determination. Cost –Volume – Profit Analysis, Profit/Volume ratio, Break –Even Analysis – algebraic and graphical methods; Angle of incidence, margin of safety

8L

Suggested Readings

1. Khan, M.Y. and Jain , P.K. Management Accounting, McGraw Hill Education
2. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
3. Maheswari, S.N. and Mittal, S.N. Management Accounting. Shree Mahavir Book Depot, New Delhi.

4. Charles T. Horngren. Introduction to Management Accounting. Pearson Education.
5. Singh, Surrender. Management Accounting. Scholar Tech Press, New Delhi.
6. Singh, S.K. and Gupta Lovleen, Management Accounting – Theory and Practice. Pinnacle Publishing House.
7. Goel, Rajiv. Management Accounting. International Book House.

OR

MAJOR ELECTIVE (DSE)-1: INTERNATIONAL FINANCE
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit I: Introduction to International Finance: International Financial Environment: Overview, Nature and Scope of International Finance, Factors influencing International finance, Risks for Multinational Corporations.

9L

Unit 2: Evolution of International Monetary system: The gold standard, The gold exchange standard, The Bretton Woods System, Fixed and Floating exchange rate system

13L

Unit 3: International Financial Markets: Features, Overview ofEurocurrency market, International bond market, International equity market and International money market

10L

Unit 4: International Financial Instruments: Eurobond: Features, Benefits to issuers, Benefits to investors, Disadvantages of Eurobonds, Process of issuing Eurobonds, Eurobond vs Foreign bond; ADR: Features, Working of ADR, Types: Sponsored and Non-sponsored, Advantages to issuers, Advantages to investors, Disadvantages
GDR: Meaning, Features, Advantages and Disadvantages

14L

Unit 5: International Economic Institutions: WTO and IMF
WTO: Introduction, History, Functions, Principles of WTO, Dispute Settlement Mechanism, WTO and India
IMF: Role and Functions, Lending Mechanisms, Role of IMF in Economic Development of developing and less developed countries, IMF and India

14L

Suggested Readings:

1. P Agarwal International Financial Management, 3rd Edition 2014 HPH
2. Gupta Shashi K., RangiPraneet, International Finance 2nd Edition 2017, Kalyani
3. Publishers
4. Eun C.S., Resnick B.G., International Financial Management, 2010, Tata McGraw Hill Education Private Ltd., 4th Ed. Special Indian Edition
5. Shailaja G, International Finance, 2010, 2nd Ed. Orient Black Swan.
6. Sharan V., International Financial Management, 2009, 5th Ed. PHI, EEE.
7. Madura J., International Financial Management, 2010, 4th Ed. Cengage Learning.
8. Apte P.G., International Finance, 2008, 2nd Ed. McGraw Hill.
9. MadhuVij, International Financial Management, 2010, 3rd Ed. Excel Books.
10. VyuptakeshSharan, International Financial Management, 4th Edition, 2006, PHI Learning Pvt. Ltd

MINOR (MI)

MINOR (MI) 5: COMMERCIAL AND INDUSTRIAL LAW
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit 1: Introduction: Concept and scope of Business Laws, Relation with society, Sources of business law.

4L

Unit 2: Indian Contract Act, 1872: Introduction, importance, essential features, types of contract, offer and acceptance, consideration, consent, termination of contracts, breach of contract, indemnity and guarantee, agency.

8L

Unit 3: Sale of Goods Act, 1930: Formation of contract of sale, Goods and their classifications, price, conditions, warranties, Transfer of property in goods, performance of the contract of sale, unpaid seller and his rights, *Caveat emptor*, Sale of auction.

10L

Unit 4: Indian Partnership Act, 1932: Definition, types of partnership and partners, partnership deed with its contents, rights, duties, and liability of partner, Rules and result of dissolution of partnership.

10L

Unit 5: The Limited Liability Partnership Act, 2008: Salient features of LLP; Differences between LLP and Partnership; LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration; Partners and their Relationship.

10L

Unit 6: Negotiable Instrument Act, 1881: Definition of Negotiable Instruments, features, promissory note, bill of exchange and cheque, dishonour and discharge of negotiable instruments

8L

Unit 7: Factories Act, 1948: Definition of Factory, Worker, Manufacturing Process, Power, Prime Mover, Transmission Machinery, Machinery, Adult, Adolescent, Child, Young Person, Calendar Year, Day, Week, Shift and Relay, Occupier

10L

Suggested Readings:

1. M.C. Kuchhal, and VivekKuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow, Ravinder Kumar, Legal Aspects of Business, Cengage Learning.
3. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.

4. Agrawal. S.K., Business Law, Galgotia Publishers Company, New Delhi.
5. Bhushan Kumar Goyal and Jain Kinseri, Business Laws, International Book House.
6. Sushma Arora, Business Laws, Taxmann Publications.
7. Akhileshwar Pathak, Legal Aspects of Business, McGraw hill Education, 6th edition.
8. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education.
9. Sharma, J.P., and SunainaKanojiKanojila, Business Laws, Ane Books Pvt. Ltd, New Delhi.

SEMESTER-VI

MAJOR (MJ)

MAJOR (MJ) 11: FUNDAMENTALS OF FINANCIAL MANAGEMENT
CREDIT: 04; FM: 75
HOURS: 60

Course contents:

Unit 1: Introduction: Concept, Objectives of Financial Management, Finance Function, Inter-relationship among Investment, Financing and Dividend Decisions, Risk and Return- Fundamental Considerations

8L

Unit 2: Sources of finance: Long-term sources: Importance and sources; Short-term sources: Importance and sources

8L

Unit 3: Capital Budgeting: Concept, Capital Budgeting Methods - Traditional and Discounted Cash Flow Techniques- Detailed discussion on ARR and PBP

8L

Unit 4: Working Capital Management: Concept of Working Capital, Objective of Working Capital Management, Components, Determinants, Estimation of Working Capital

10L

Unit 5: Capital Structure: Concept, Financial Structure vs. Capital Structure, Factors determining capital structure, Optimum Capital Structure

8L

Unit 6: Cost of Capital and leverage: Concept; Source specific cost of capital and weighted average cost of capital, Concept of leverage, Types of Leverage, Operating leverage and Financial leverage, EBIT-EPS analysis

10L

Unit 7: Dividend Decisions: Types of Dividend, Determinants of Dividend Policy, Dividend Theories - Relevance Theories of Dividend - Walter's Model - Irrelevance Theory of Dividend (only concept)

8L

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education.
2. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education.
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning.
4. Khan and Jain. Basic Financial Management, McGraw Hill Education.
5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education.
6. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
7. Pandey, I.M. Financial Management. Vikas Publications.
8. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning

MAJOR (MJ) 12: COMPUTERISED ACCOUNTING
CREDIT: 4; FM: 75
PRACTICAL

Course contents

Unit 1: Introduction to Computerised Accounting System: Computerized Accounting System: Meaning; Salient Features; Importance; Advantages; Limitations, Differences between Manual and Computerized Accounting, Accounting Software: Meanings; Features, Types: Pre-Packaged Accounting Software & Customised Accounting Software; their advantages and disadvantages, Installing & Activating Accounting Software Package, Configuration of Accounting System.

4L

Unit 2: Development of Master Data: Company: Creation, Alteration, Deletion and Shut down; Setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company; Split Financial Year; Import/Export of Data.

6L

Unit 3: Creating Accounting Ledgers and Groups: Ledger creation: Single vs. Multiple; Alteration and deletion of ledger; Group creation: Single vs. Multiple; Alteration and deletion of groups; Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

10L

Unit 4: Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple, create feature under an existing group, create Stock items using Single or multiple feature under an existing group.

10L

Unit 5: Voucher Entry: Voucher Creation, Voucher Alteration, Accounting Voucher: Payment Voucher - Receipt Voucher - Contra Voucher – Purchases- Sales-Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing System, Inventory Voucher: Types and Process of Entry - Delivery Note; Material In; Material Out; Physical Stock; Memorandum; Receipt Note; Rejections In; Rejections Out; Stock Journal.

20L

Unit 6: Generating Reports : Financial Statements - Balance Sheet; Profit & Loss A/c and Trial Balance; Books & Registers - Cash Book; Bank Book; Purchase Register; Sales Register; Journal Register; Debit Note Register; Credit Note Register; Day Book; Stock Summary; Statement of Accounts - Receivables, Payable statements, Ageing Analysis Report; Analytical Reports - Cash Flow Statement; Fund Flow Statement; Ratio Analysis; Budgeting & Controls; Bank Reconciliation Statement, Ageing Analysis Report

10L

Software to be used**:** Tally

Mode of conducting Semester-end Examination

Practical: 60 marks

Viva-voce: 10 marks

Note Book: 5 marks (on any of the topics covered in units 2 and 3)

Suggested Readings:

1. Gandhi Kr. Sunil, Computer Practical, RG Publications, Kolkata
2. Kundu Debashis, Information Technology Concepts and Applications Simplified, Lakshmi Prakashani, Kolkata
3. Nadhani, A.K. & Nadhani, K. The Simplest Book for Learning Tally Prime

MAJOR (MJ) 13: COST ACCOUNTING
CREDIT: 4; FM: 75
HOURS: 60

Course contents

Unit 1: Introduction: Meaning, Objectives and advantages of Cost Accounting – Limitations of Cost Accounting – Cost Concepts – Classification of Costs – Cost Unit and Cost Centre –Methods and Techniques of Costing - Relationship of Cost Accounting with major branches of accounting (Financial Accounting & Management Accounting)- Preparation of cost sheet (excluding preparation of tenders and quotation).

10L

Unit 2: Material cost: Material Purchase Procedure – Material Control – Objectives of Material Control – Inventory Control Methods – ABC Analysis – Perpetual Inventory Control System – fixation of Stock Levels – Maximum Level, Minimum Level, Economic Order Quantity – Reorder Level, – Difference between Bin Cards and Stores Ledger – Material Issues - Pricing of Material Issues – FIFO Method , LIFO method, Simple Average Method and Weighted Average Method

12L

Unit 3: Labour cost: Importance of Labour Cost Control – Time Keeping and Time Booking – Idle time: Definition, causes, types, treatment in cost accounting. Overtime: Definition, reasons, treatment of overtime in Cost Accounting – Labour Turnover: Causes – Effects –Methods of Remunerating the Labour – Time Rate System – Piece Rate System – Incentive Plans – Halsey Plan , Rowan Plan, Taylor's Differential Piece Rate System.

12L

Unit 4: Overheads: Classification of Overheads – Allocation and Apportionment of Overheads – Reapportionment of Service Department Overheads to Production Departments (Repeated distribution method and Simultaneous Equation Method) – Absorption of Overheads – Definition, under absorption, over absorption, methods of absorption (Direct Labour Hour Method, Direct Labour Cost and Machine Hour Rate Method)

14L

Unit 5: Costing systems:
Contract Costing: Features, Distinction between Job and Contract Costing, Progress Payments, Retention Money, Escalation Clause, Contract Accounts
Service Costing: Concept, Features and Application areas; Transport costing (simple illustrations

12L

Suggested Readings

1. Arora M.N: Cost Accounting – Himalaya Publishing House.
2. B.Banerjee, Cost Accounting: Theory and Practice, PHI
3. Bhattacharya Debarshi, Cost & Management Accounting I, Law Point
4. Ravi M Kishore, Cost and management Accounting, Taxmann
5. Basu& Das, Cost Accounting, Rabindra Library
6. A. Basu& S. Datta, Cost Accounting, TEE DEE Publications.

MAJOR ELECTIVE (MJE)

MAJOR ELECTIVE (DSE)-2: INDIRECT TAXES
CREDIT: 4; FM: 75
HOURS: 60

Course contents

Unit 1: Introduction: Basic concept and features of Indirect taxes, History of Indirect taxes in India, Power of Union and State to levy taxes.

Unit 2: Goods & Service Tax:

a) Features and objectives of GST, Typesof GST- IGST, CGST, SGST, UTGST, Taxes subsumed by GST
b) GST registration: Persons liable for registration, procedure for registration, deemed registration, cancellation of registration, amendment of registration, GSTIN
c) Important definitions – Taxable supply, Input Tax, Output Tax, Place of Business, Reverse Charge, Supplier, Taxable Person, GST Council and GST network, Mixed and Composite supply, E-way bill
d) Levy of GST: GST levied in intra/inter-state supply of goods or services, rates of GST, exemption from GST.
e) Input Tax Credit (ITC): Eligibility and conditions for taking input tax credit, Rules for utilization of ITC
f) Payment of tax: Electronic ledger and payment of tax, interest, penalty clause

Unit 3: Composition Scheme: Meaning, Eligibility, Conditions and Restrictions.

Unit 4: Customs Duty:

a) Features and nature of customs duty, Important definitions-goods, dutiablegoods, import, export, territorial water, customs water, high sea, customs station
b) Levy of and exemptions from customs duty
c) Valuation under Customs act,1962: Valuation of goods based on sec 14, Valuation of imported and export goods
d) Types of customs duty- Basic custom duty, Countervailing duty(CVD), Protective duty, Safeguardduty, Anti-dumping duty
e) Warehousing: Functions, Time period
f) Duty Drawback: Concept, types

Suggested Readings

1. Indirect Taxes – Law and Practice by V. S. Datey, Taxmann Publications
2. Indirect Taxes for CA Final with New Syllabus by G Sekar, Commercial Law Publishers, 2024
3. Indirect Taxation, Goods and Services Tax and Customs Law, Balachandran V, Sultan Chand & Sons
4. www.icai.org

OR

MAJOR ELECTIVE (DSE)-2: INDIAN BANKING AND INSURANCE
CREDIT: 4; FM: 75
HOURS: 60

Course contents

Unit 1: **Indian Banking System:** Evolution and Structure of Banks in India, Types of Banks, Reserve bank of India- Functions, Credit Control and Monetary Policy.

6L

Unit 2: **Commercial banking:** Functions of Commercial Banks, Credit creation by commercial banks; Fund based and non-fund-based services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; Various types of loans – short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge

11L

Unit 3: **Banking Operations:** Core Banking Solution: -meaning, features and benefits; Know Your Customers (KYC) Documents, verification and authentication of documents for KYC; CIBIL score- meaning and measures to improve the score; Doorstep Banking Services- features and benefits

5L

Unit 4: Electronic Banking: Internet Banking-features and benefits, Internet Banking Vs Traditional banking, Mobile banking – Features and benefits, ATM –Functions and benefits, Electronic Fund Transfer –Features – RTGS, NEFT, IMPS, Digital Payments – UPI, BHIM, digital wallets, Measures for promoting digital payments and creation of cashless economy.

12L

Unit 5: Insurance: Concept of Insurance and reinsurance, Essentials of insurance contract, Evolution of Insurance in India, Principles of Insurance – Insurable interest, Utmost good faith, Indemnity, Subrogation, Contribution, Proximate cause and Mitigation of loss, Regulatory Framework of Insurance: Role and power of IRDA

13L

Unit 6: Types of insurance

a) Life insurance-Introduction to life insurance: Features of life insurance, Life insurance Product – Traditional unit Linked Policies: Individual and group policies; With-profit and without-profit policies
b) General Insurance - Introduction to General Insurance, Various sub-classes of General Insurance- Fire & Property, Marine, Miscellaneous – Motor, Health, Personal Accident, Travel, Agriculture & Crop, Aviation, Engineering, Liability

13L

Suggested Readings:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S. Chand Publication
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
5. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
6. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

MINOR (MI)

MINOR (MI) 6: ADVERTISEMENT AND SALES PROMOTION
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit 1: Introduction: Promotional Mix – Concepts and element; Advertising: Concept and definition, salient features, Need and Importance- Economic, Social and Regulatory aspects of Advertising

10L

Unit 2: Forms of Advertising: Types and Classifications of advertising based on Media used, Geographical Area, Target Audience, Purpose and other forms.

10L

Unit 3: Advertising Media Planning and Scheduling: Advertising Media: Features of different Media- Print, Audio, Audio – Visual and Outdoor; Factors to be considered in selecting effective media; Steps involved in Media Planning; Merits and demerits of different advertising media; Planning and Scheduling Advertisements.

15L

Unit 4: Sales Promotion: Concept, Advantages and Disadvantages; Objectives of sales promotion; 'Pull' and 'Push' strategies of sales promotion; Different types of Consumer Promotions and Trade Promotions

12L

Unit 5: Sales promotion methods: Types and Techniques: Monetary and Non-monetary; Monetary methods: Price Deal, Bonus, Rebate, Discount, Refund, Trade Allowance; Non-Monetary methods: Coupons, Samples, Contests and Sweepstakes, Continuity Plan, Exchange Offer – Merits and Demerits of the methods.

13L

Suggested Readings:

1. Batra Rajeev, Aaker, David A., Myers, John G., Swaminathan, F. Advertising Management, Pearson Education
2. Belch, George E., Belch, Michael A., Purani, Keyoor. Advertising and Promotion. Mc Graw Hill.
3. Kazmi, S.H.H., Batra, Satish K. Advertising & Sales Promotion. Excel Books.
4. Moriartry, Sandra, Mitchell Nancy D., Wells William D., Advertising & IMC. Principles and Practice. Pearson Education.
5. Narang Ritu – Advertising, Selling and Promotion. Pearson.
6. Krishnamurthi, Kavita, Rana, Nisha. Advertising Management. Global Vision Publishing House