

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, PASCHIM MIDNAPORE, WEST BENGAL

VIDYASAGAR UNIVERSITY
B.COM (HONOURS) MAJOR IN ACCOUNTING & FINANCE
 (under CCFUP, 2023)
 (w.e.f. Academic Year 2024-2025)

| Level | YR. | SEM | Course Type | Course Code | Course Title | Credit | L-T-P | Marks | | | |
|------------------|-----------------|---------------------------|-------------------------|-------------|---|--------|-------|-----------|-----|-------|------------|
| | | | | | | | | CA | ESE | TOTAL | |
| B.Com (Hons.) | 2 nd | III | SEMESTER-III | | | | | | | | |
| | | | Major-3 | COAHMJ03 | T: Financial Accounting-2 | 4 | 3-1-0 | 15 | 60 | 75 | |
| | | | Major-4 | COAHMJ04 | P: E-Commerce (Practical) | 4 | 0-0-4 | 15 | 60 | 75 | |
| | | | SEC | COASSECO3 | P: Management of Local Administration (Practical) | 3 | 0-0-3 | 10 | 40 | 50 | |
| | | | AEC | AEC03 | Communicative English -2 (<i>common for all programmes</i>) | 2 | 2-0-0 | 10 | 40 | 50 | |
| | | | MDC | MDC03 | Multidisciplinary Course -3 (<i>to be chosen from the list</i>) | 3 | 3-0-0 | 10 | 40 | 50 | |
| | | | Minor -3 (Disc.-I) | COAMIN03 | T: Macroeconomics | 4 | 3-1-0 | 15 | 60 | 75 | |
| | | Semester-III Total | | | | | | 20 | | | 375 |
| | | IV | SEMESTER-IV | | | | | | | | |
| | | | Major-5 | COAHMJ05 | T: 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 (<i>common for all programmes</i>) | 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-IV

MAJOR (M)

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

VIDYASAGAR UNIVERSITY, PASCHIM MIDNAPORE, WEST BENGAL

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

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

VIDYASAGAR UNIVERSITY, PASCHIM MIDNAPORE, WEST BENGAL

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

VIDYASAGAR UNIVERSITY, PASCHIM MIDNAPORE, WEST BENGAL

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.

Ability Enhancement Course (AEC) - 04

AEC-4T: MIL-02

Credits 02 (Full Marks-50)

MIL (Bengali) -02: কখনদক্ষতা - সাক্ষাৎকার, বক্তৃতা দক্ষতা, বিতর্ক, আবৃত্তি

Course Outline:

কখনদক্ষতা - সাক্ষাৎকার (সাক্ষাৎকার কাকে বলে, সাক্ষাৎকার নেওয়ার সময় কোন কোন বিষয়ের প্রতি গুরুত্ব দেওয়া প্রয়োজন, সাক্ষাৎকার ও কথোপকথনের পার্থক্য, কাল্পনিক সাক্ষাৎকার রচনা), **বক্তৃতা দক্ষতা** (বক্তৃতা কী, শ্রেণীবিভাগ, শিক্ষণ পদ্ধতি রূপে বক্তৃতা এবং জনসভার বক্তৃতা, আদর্শ বক্তৃতার বৈশিষ্ট্য, সু-বক্তার গুণাবলী, একটি আদর্শ বক্তৃতার খসড়া রচনা) **বিতর্ক** (বিতর্কের সংজ্ঞা, বিতর্ক দক্ষতা অর্জনের প্রয়োজনীয় গুণাবলী, একটি আদর্শ বিতর্ক বক্তৃতা প্রস্তুতির বিভিন্ন পর্যায়, একটি আদর্শ বিতর্ক বক্তৃতার খসড়া), **আবৃত্তি** (আবৃত্তির সংজ্ঞা, আবৃত্তির প্রকৌশল আয়ত্ত করার জন্য কী কী জানা ও অভ্যাস প্রয়োজন, উচ্চারণ, স্বরক্ষেপণ, স্মৃতিশক্তি, আবেগ ও ভাব, ছন্দের জ্ঞান)

OR

AEC-4T: MIL-02

Credits 02 (Full Marks-50)

MIL (HINDI) - 02: हिंदी भाषा और संप्रेषण

1. भाषा की परिभाषा, प्रकृति एवं प्रवृद्धि।
2. हिंदी भाषा की विशेषताएँ : क्रिया, विभक्ति, सर्वनाम, विशेषण एवं अव्यय।
3. हिंदी की वर्ण व्यवस्था : स्वर एवं व्यंजन।
4. हिंदी की वर्ण व्यवस्था : ह्रस्व, दीर्घ तथा संयुक्त।
5. भाषा संप्रेषण के चरण : श्रवण, अभिव्यक्ति, वाचन तथा लेखन।
6. हिंदी वाक्य रचना, वाक्य और उपवाक्य, वाक्य भेद, वाक्य का रूपांतर।
7. भावार्थ और व्याख्या, आशय लेखन,
8. विविध प्रकार के पत्र लेखन।

OR

VIDYASAGAR UNIVERSITY, PASCHIM MIDNAPORE, WEST BENGAL

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

VIDYASAGAR UNIVERSITY, PASCHIM MIDNAPORE, WEST BENGAL

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, 6th 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.

Marks distribution for evaluation

| Sl. No | Particulars | Marks |
|---------------|------------------------|-----------------|
| 1 | Activity logbook | 20 Marks |
| 2 | Completion certificate | 10 Marks |
| 3 | Viva-Voce | 20 Marks |
| Total | | 50 Marks |

9. Format of Internship Report

1. Cover Page
2. Certificate Issued by Course-Coordinator and Forwarded by The HOI
3. Student Declaration
4. Certificate Issued by The Company/Organization/Agency/Office
5. Summary of Activities
6. Description of the Organization/Institution/Agency/Department
7. Internship Activity Logbook of Hands-On Observed Learning Experience
8. References/Bibliography (optional)

Sample Report format is given in herewith: