

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, PASCHIM MIDNAPORE, WEST BENGAL

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.)	2 nd	III	SEMESTER-III								
			Major-3	COAHMJ03	T: Income Tax: Law and Practice	4	3-1-0	15	60	75	
			Major-4	COAHMJ04	P: Computer Applications in Business (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 (<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: Principles of Marketing	4	3-1-0	15	60	75	
			Major-6	COAHMJ06	T: Business Statistics	4	3-1-0	15	60	75	
			Major-7	COAHMJ07	T: Human Resource Management	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: Business Communication	4	3-1-0	15	60	75	
			Internship/ Apprent.	INT	Internship/ Apprenticeship - activities to be decided by the Colleges following the guidelines to be given later	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,

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MAJOR (MJ) 5: PRINCIPLES OF MARKETING

CREDIT: 4; FM: 75

HOURS: 60

Unit 1: Introduction: Market: Concept - Evolution of Marketing and causes of its growth- Importance of Marketing- Selling Vs Marketing- Concept of Marketing environment and its major components, Meaning and significance of Marketing Mix.

16L

Unit 2: Consumer behavior and market segmentation: Concept and its importance in Marketing – Consumer buying motives - Consumer buying decision process- Factors influencing buying decision process – Concept of Market segmentation – Need and importance of segmenting a market - Different bases used for segmenting a market – Target Market and Positioning.

12L

Unit 3: Product: Meaning, - Essential features - Concept of product Mix –Product Line– Product Life Cycle; New Product Development Process –Concept and importance of Branding, Packaging and Labelling.

12L

Unit 4: Pricing: Major objectives - Factors affecting pricing decisions of a firm – Elementary ideas about different types of pricing- Mark-up Pricing, Psychological Pricing, New product pricing, Target Return pricing, Two-part Pricing, Dynamic and online Pricing.

10L

Unit 5: Place and Promotion: Channels of Distribution- Major functions of Distribution Channels – Different types of Channels of distributions – factors affecting the selection of a suitable channel – Vertical, Horizontal and Multi Channel Marketing System – Channel conflicts – How to manage Channel conflict – Wholesaling and Retailing – Types of Retailers; Promotion: Concept, Objectives and Methods- Factors determining promotion-mix

10L

Suggested Readings

1. Kotler, Philip, Armstrong, Gary, Agnihotri, Prafulla – Principles of Marketing – Pearson.
2. Kazmi, S S S- Marketing Management Text & Cases – Excel Books.
3. Pride, William M., Ferrel D.C. – Principles of Marketing – ENGAGE.
4. Bose, Biplab S., Marketing Management – Himalaya Publishing House.
5. Ramaswamy, V.S., Namakumari, S.- Marketing Management : Global Perspective – Indian Context – Macmillan Publishers India Ltd.
6. Saxena, Rajan- Marketing management – McGraw Hill India.
7. Ghosh, S., Joshi, L.K. – Marketing Management and Human Resource Management – Text and cases – Lawpoint Publications.

MAJOR (MJ)-6: BUSINESS STATISTICS

CREDIT: 4; FM: 75

HOURS: 60

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

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 (MJ)-7: HUMAN RESOURCE MANAGEMENT

CREDIT: 4; FM: 75

HOURS: 60

Unit 1: Human Resource Management: Concept, Nature and Scope, Features of HRM, Functions and importance of Human Resource Management, Role of HR Managers

11L

Unit 2: Human Resource Planning: Definition, Objectives, Need and features of Human Resource Planning, Factors affecting Human Resource Planning, Steps in Human Resource Planning, Types of HRP: Short-term and Long-term

11L

Unit 3: Recruitment and Selection: Definition of Recruitment; need and importance of recruitment; Sources of recruitment: Internal and External; recruitment policy; Situational factors affecting recruitment, Selection: Concept, Process and steps of selection; Selection vs. Recruitment

12L

Unit 4: Training and Development: Meaning and purpose of Training and Development; benefits of training to the organization and employees, methods of training, Effectiveness and challenges of Training programmes, Training vs Development

14L

Unit 5: Performance Appraisal: Concept, Importance, Methods of performance appraisal, Essential Characteristics of an Effective Appraisal System

12L

Suggested Readings

1. Samanta, S.R. Human Resource Management, PHI
2. Biswas, D. The Romance of Human Resource Management
3. Mahajan, R. Human Resource Management, Vikash
4. Haldar & Sarkar, Human Resource Management, Oxford

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5. Praharaj & Praharaj, Principles of Marketing and Human Resource Management, Tee Dee Pub (P) Ltd
6. Ghosh, S. & Joshi, L. K. Marketing Management and Human Resource Management, Law Point

Ability Enhancement Course (AEC) - 04

AEC-4T: MIL-02

Credits 02 (Full Marks-50)

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

Course Outline:

কথনদক্ষতা – 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)

MINOR (MI) 4: BUSINESS COMMUNICATION

CREDIT: 4; FM: 75

HOURS: 60

Unit 1: Introduction: Need - Objectives and Principles of Communication – Communication Media – Types of Communication Process – Interpersonal and Business Communication – Characteristics – Verbal and Non-Verbal Communications – Barriers to Communication.

12L

Unit 2: Business Letters: Need, and Kinds of Business Letters – Essentials of an Effective Business Letter – Layout – Responses to Letters – Refusal Letters

10L

Unit 3: Letters of Quotations and Offers: Letters of Quotations – Specimen, Voluntary Offers and Quotations, Specimen; Placing an Order, Specimen of Order Cancellation, Acknowledgment of receipt of goods, Communication regarding Refusal and Execution of Order.

12L

Unit 4: Circular, Sales and Bank Correspondence: Circular Letters – Objectives – Situations that need Circular Letters – Specimen, Sales Letters – Objectives and Specimen; Bank Correspondence: with customers and banks

10L

Unit 5: Official Correspondence: Official Correspondence – Distinction between Official and Business Correspondence – Classification – Official Letters – Specimen

10L

Unit 6: Report Writing: Report – Importance: Oral and Written Reports – Types of Business Reports – Characteristics of a Good Report – Preparing a Report – Organisation of a Report

6L

Suggested Readings

1. Sinha K. K., Business Communication
2. Keval J.Kim, Business Communication.
3. Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication.
4. Sharma, Krishna Mohan, Business Correspondence and Report Writing