

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, NEP)

Level	YR.	SEM	Course Type	Course Code	Course Title	Credit	L-T-P	Marks			
								CA	ESE	TOTAL	
BA (Hon s.)	1 st	I	SEMESTER-I								
			Major-1	COAHMJ101	T: Financial Accounting-1	4	3-1-0	15	60	75	
			SEC	COASEC01	P: Secretarial Practice	3	0-0-3	10	40	50	
			AEC	AEC01	Communicative English -1 (<i>common for all programmes</i>)	2	2-0-0	10	40	50	
			MDC	MDC01	Multidisciplinary Course -1 (<i>to be chosen from the list</i>)	3	3-0-0	10	40	50	
			VAC	VAC01	ENVS (<i>common for all programmes</i>)	4	2-0-2	50	50	100	
			Minor-1	COAMI01	T: Microeconomics	4	3-1-0	15	60	75	
						Semester-I Total	20				400
		II	SEMESTER-II								
			Major-2	COAHMJ102	T: Principles and Practice of Management	4	3-1-0	15	60	75	
			SEC	COASEC02	P: Computer Applications in Business	3	0-0-3	10	40	50	
			AEC	AEC02	MIL-1 (<i>common for all programmes</i>)	2	2-0-0	10	40	50	
			MDC	MDC02	Multidisciplinary Course-02 (<i>to be chosen from the list</i>)	3	3-0-0	10	40	50	
			VAC	VAC02	Value Added Course-02 (<i>to be chosen from the list</i>)	4	4-0-0	10	40	50	
			Minor-2	COAMI02	Business Mathematics	4	3-1-0	15	60	75	
			Summer Intern.	CS	Community Service	4	0-0-4	-	-	50	
						Semester-II Total	24				400
						TOTAL of YEAR-1	44				800

MJ = Major, MI = Minor Course, SEC = Skill Enhancement Course, AEC = Ability Enhancement Course, MDC = Multidisciplinary Course, VAC = Value Added Course; CA= Continuous Assessment, ESE= End Semester Examination, T = Theory, P= Practical, L-T-P = Lecture-Tutorial-Practical, MIL = Modern Indian Language, ENVS = Environmental Studies

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

VIDYASAGAR UNIVERSITY, PASCHIM MIDNAPORE, WEST BENGAL

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

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

VIDYASAGAR UNIVERSITY, PASCHIM MIDNAPORE, WEST BENGAL

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

Ability Enhancement Course (AEC) - 02

AEC-2T: MIL-01

Credits 02 (Full Marks-50)

Bengali - 1: বাংলা ভাষা - প্রসঙ্গ ও অনুবাদ

Course Contents:

বিভাগ -ক

বাংলা ভাষা - প্রসঙ্গ

১. ভাষাপরিকল্পনা
২. বাংলা বানানবিধি
৩. ধর্ম, পেশা, লিঙ্গ ভিত্তিক বাংলা সমাজভাষা
৪. বর্তমান আদর্শ কথ্য-বাংলার প্রকৃতি (ব্যাকরণগত বৈশিষ্ট্য, শব্দভাণ্ডার)

বিভাগ -খ

অনুবাদ

১. অনুবাদ (বাংলা থেকে ইংরেজি ও ইংরেজি থেকে বাংলা)

Suggested Readings:

১. Sociolinguistics Pattern -William Lebov
২. Sociolinguistic-R.H. Hudson
৩. ভাষা ও সমাজ-মৃণাল নাথ
৪. সমাজভাষা বিজ্ঞান -রাজীব হুমায়ুন
৫. Theories of translation- J. Williams

OR

VIDYASAGAR UNIVERSITY, PASCHIM MIDNAPORE, WEST BENGAL

MDC-02T: Digital Technologies

Credits 03 (Full Marks-50)

Course contents:

Unit-I: Introduction and Evolution of Digital systems, Role and significance of Digital Technology, Information & communication technology & tools, Computer system & it's working, Software and its types, Operating Systems: types and functions.

Communication systems: Principles, model & transmission media, Computer networks, Internet: concept and applications, WWW, Web Browsers, search engines, Messaging, e-mail, social networking.

Unit- II: Computer Based Information system: significance and types, e-Commerce & digital marketing: basic concepts, benefits & challenges.

Digital India & e-Governance: Initiatives, Infrastructure, Services and Empowerment.

Digital financial tools: Unified Payment Interface, Aadhaar enabled payment System, USSD, Credit/Debit Cards, e-Wallets, Internet banking, NEFT/RTGS and IMPS, Online Bill Payments and PoS, Cyber Security: Threats, Significance, Challenges, Precautions, safety Measures & Tools,

Unit- III: Emerging Technologies & their applications: Overview of Cloud Computing, Big Data, Internet of things, Virtual reality, Block chain, robotics, Artificial intelligence, 3D Printing, Future of digital technologies.

Suggested Readings:

1. Fundamentals of Computers by E Nalagurusamy, ata mcgraw Hill.
2. Data Commination and Networking by Behrouz A. Forouzan, Mcgraw Hill Educaition.
3. Emerging Technologies in Computing: Theory, Practice, and Advances, by P.Kumar, A omar, and R.Sharmila, 1st Edition, 2021.
4. Essentials of cloud computingby K. Chandrasekharan, CrC press, 2014.
5. Blockchanin: Blueprint for a new economy by M. Swan, O'Reilly Media, 2015
6. Introduction to Computers by Peter Norton, Tata McGraw Hill.



VIDYASAGAR UNIVERSITY

Office of the Secretary, Council for Undergraduate Studies

Midnapore – 721102, Paschim Medinipur, West Bengal.

Amended syllabus of YOGA AND WELLNESS (VAC-02)

Course Code	Course Title	Credit	L-T-P	CA	ESE	TOTAL
VAC02	Yoga and Wellness	4	2-0-2	10	40	50

VAC-02T: Yoga and Wellness (Theory)

Credits-02 (Marks-20)

Course contents:

Unite-I: Health and Health Problems in India:

(Marks-10)

1.1 Health: Meaning, Definition, Dimensions and Factors

1.2 Health Education: Meaning, Definition, Aim, Objectives and Principles. Personal Hygiene: Care of Eyes, Ear, Nose, Skin, Mouth, Teeth and Feet

1.3 Aim, Objectives and Functions of Health Agencies: World Health Organization (WHO), United Nations Educational Scientific & Cultural Organization (UNESCO), United Nations International Children's Emergency Fund (UNICEF)

1.4 Life Style Diseases (Hypokinetic): obesity and Diabetes. Life Style Diseases (Hyperkinetic): Hypertension and Psychological Disorder-Stress

Unit-II: Wellness and Wellness Programme:

(Marks-10)

2.1 Wellness-Concept, Definition, Components, Factors affecting Wellness Significance with reference to Positive Lifestyle

2.2 Concepts of Quality of Life and Body Image

2.3 Significance with reference to Positive Lifestyle

2.4 Wellness Programme in Reference to Physical Activities & Yoga

VAC-02P: Yoga Practical

Credits-02 (Marks-20)

1. Suryanamaskar: (As per AIU Guide Line) - Compulsory

3 Marks

2. Asanas :

(01 Asana from each group to be selected by the external examiner):

5X3=15 Marks

Standing Posture	Sitting Posture	Supine Posture	Prone Posture	Inverted Posture
1.Ardhachandrasana	4.Ardhakurmasana	7.Setubandhasana	10.Bhujangasana	13.Sarvangasana
2.Brikshasana	5.Paschimottanasana	8.Halasana	11.Salvasana	14.Shirsasana
3.Padahasthasana	6.Gomukhasana	9.Matsyasana	12.Dhanurasana	15.Bhagrasana

3. Pranayama & Kriya:

(01 Pranayama/Kriya to be selected by the external examiner):

2 Marks

3.1. Anulom Vilom

3.2. Bhramri

3.3. Kapalbhati

N.B.: Nomenclature and benefits of all Yoga to be demonstrated during the practical classes.

Phone: 03222-276554/276555/276557/276558 : Extn : 260

Website: <http://vidyasagar.ac.in>

Downloaded from Vidyasagar University by 14.139.211.194 on 17 Jun 2025 15:51:24 PM; Copyright (c) : Vidyasagar University
<http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=238>



VIDYASAGAR UNIVERSITY

Office of the Secretary, Council for Undergraduate Studies

Midnapore – 721102, Paschim Medinipur, West Bengal.

=====

Suggested Readings:

1. Corbin, C. B. G. J. Welk. W. R Corbin, K. A. Welk (2006) Concepts of Physical Fitness: for Wellness. McGraw Hill, New York, USA.
2. Kamlesh, M. L. & Singh, M . K. (2006) Physical Education (Naveen Publications).
3. Kansal, D.K. (2008) Textbook of Applied Measurement, Evaluation & Sports Selection. Sports & Spiritual Science Publications, New Delhi.
4. Uppal, A.K. (2004), Fitness and Health 5th ed. (U.K., Human Kinetics).
5. Sharma Jai Prakash And Sehgal Madhu(2006). Yog-Shiksha. Friends Publication. Delhi. 6. Mukerji, A.P. (2010). The Doctorine and Practice of Yoga, General Books, LLC, New Delhi.
7. Sarin N (2003). Yoga Dawara Rogoon Ka Upchhar. Khel Sahitya Kendra.
8. Text Book Patanjali Yoga Sutra.
9. Kayal, R. Yoga Sikha. Clasique Books. Kolkata.

Phone: 03222-276554/276555/276557/276558 : Extn : 260

Website: <http://vidyasagar.ac.in>

Downloaded from Vidyasagar University by 14.139.211.194 on 17 Jun 2025 15:51:24 PM; Copyright (c) : Vidyasagar University
<http://download.vidyasagar.ac.in/OpenLink.aspx?LINKID=238>

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.

SUMMER INTERNSHIP -1
GUIDELINES FOR COMMUNITY SERVICES (CS)
(UNDER CCFUP, NEP)

Course Code	Semester	Course Title	Credit	L-T-P	CA	ESE	TOTAL
CS	II	Community Service	4	0-0-4	-	50	50

General Guidelines for Community Services (CS)

During the 1st year of study (Semester-I and II), students shall be oriented to Community Services (CS). **Minimum of 120 hours engagement in NSS, Rural Development and Social Development activities in association with local governments (such as panchayats, municipalities etc.)** under the supervision of the College Faculty designated as Course Coordinator. Course Coordinator (s) to be nominated by the Principal/TIC/OIC according to the student strength. Community Services activities of a student shall be evaluated by the concerned authorities under **100 Point Scale Activities Chart** given in Annexure:

Examination / Evaluation for Community Services (CS)

1. Assessment/ Evaluation of Community Service (CS) paper shall be conducted by the respective Colleges as **Home Centre**.
2. Examination shall be conducted in **presence of the Course Coordinators (Internal) and the External Examiner(s) to be nominated from any Other College except the Home Centre** by the Principal/ TIC/ OIC(s) with a prior intimation to the Office of the Controller of Examinations, Vidyasagar University.
3. Community Services (CS) assessment will be conducted on **total 50 marks** based on the Point Scale given in the CCFUP Regulation, 2023-24 of Vidyasagar University. **One (01) point shall be equivalent to One (01) mark.**
4. The activities carried out during 1st year of studies (including Semester-I and Semester-II) under the guidance of the respective **Course Coordinator shall be evaluated in presence of External Examiner(s).**
5. Abridged **report comprising of photographic/ audio-visual documentation of work** carried out by the individual student/ small group of students shall be considered for evaluation.
6. Activities carried out in association with any Govt. Department/ NGO/ Organization/ Corporate/ Registered Society/ Local Agency etc. must accompany Certificate/ Authentication from the respective bodies. The activity report must be certified / authenticated by the Course Coordinator.
7. The evaluation shall be based on the activity report and subsequent viva-voce. Marks distribution for evaluation is given hereunder:

Sl. No	Particulars	Marks
1	Report	40 Marks
2	Viva-Voce	10 Marks
Total		50 Marks

ANNEXURE

COURSE COORDINATOR TO DECIDE THE ACTIVITIES		Individual Role based Points		Max. Point to be allotted
Sl. No	Activities	Organizer/ Team Lead	Participation	
1.	Training/Workshop in Village	10	5	10
2.	Sensitization programme Women, Child etc.	10	5	10
3.	Participation in Relief Camp	15	10	15
4.	Help in Vaccination for rural people	10	5	10
5.	Cleaning of local area/ Society/ School/ College/ Health institution	10	5	10
6.	Photography / Video film making & reporting on social issues in near locality	15	10	15
7.	Awareness campaigning on Vector born disease- Control & Prevention	10	5	10
8.	Awareness campaigning on Traffic rules	10	5	10
9.	Awareness campaigning on Anti-Tobacco/ Cancer	10	5	10
10.	National Day Celebration	10	5	10
11.	Plantation of trees (with visual record) and upbringing	-	2 (per tree)	10
12.	Awareness campaigning on Aids	10	5	10
13.	Rally on specific Social issue	10	5	10
14.	Blood donation Camp	15	10	15
15.	Awareness campaigning on Water conservation	10	5	10
16.	Awareness campaigning on Garbage disposal	10	5	10
17.	Awareness campaigning on Child labour prevention	10	5	10
18.	Awareness campaign on Cyber Crime	10	5	10

19.	Medical Camp	15	10	15
20.	Yoga / Self-defence camp	10	5	10
21.	Integrated Child development programme	15	10	15
22.	Motivation for School leaving children	10	5	10
23.	Work with rural entrepreneurs for sustainable development e.g. Bio fertilizer, mushroom cultivation, use of natural /plant materials, utilization of bio-waste material etc.	15 (for hands on training)	10 (for visit /campaigning)	15
24.	Skill Development for households for Computer literacy/ information technology	10	5	10
25.	Any activity under NCC unit	10	5	10