

# **VIDYASAGAR UNIVERSITY**

Midnapore, West Bengal



*PROPOSED CURRICULUM & SYLLABUS (DRAFT) OF*

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## **B.COM (HONOURS) MAJOR IN ACCOUNTING & FINANCE**

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**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<br>(Hons.) | 2 <sup>nd</sup> | III | <b>SEMESTER-III</b>       |             |   |        |       |       |           |       |  |
|                  |                 |     | Major-3                   | COAHMJ03    | T: Income Tax: Law and Practice                                   | 4      | 3-1-0 | 15    | 60        | 75    |  |
|                  |                 |     | Major-4                   | COAHMJ04    | T: Computer Applications in Business; P: Practical                | 4      | 2-0-2 | 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<br>(Disc.-I)     | COAMIN03    | T: Macroeconomics   | 4      | 3-1-0 | 15    | 60        | 75    |  |
|                  |                 |     | <b>Semester-III Total</b> |             |   |        |       |       | <b>20</b> |       |  |

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,

MAJOR (MJ)

**MJ-3: INCOME TAX: LAW AND PRACTICE**

**Credits 04 (Full Marks: 75)**

**MJ3T: Financial Accounting**

**Total Lecture hours: 60**

**Course contents:**

**Unit 1: Basic concepts:** Direct and Indirect Tax, Income, Assessee, Person, Assessment year, Previous Year, Sources of income, Heads of income, Gross total income, Total income, Exemptions and Deductions, New tax regime and Old tax regime **8L**

**Unit 2: Residential Status:** Residential Status and Incidence of Tax of an Individual- Types, Rules of determination of residential status **6L**

**Unit 3: Income from Salaries:** Meaning of perquisites and profits in-lieu of salary, deduction U/S 16, gratuity, leave salary, commutation of pension, computation of salary income **12L**

**Unit 4: Income from House Property:** Meaning of annual value, standard rent, fair value, unrealised rent, subletting of house property, property treated as let-out, computation of income. **8L**

**Unit 5: Profit & Gains of Business or Profession:** Deductions under sections 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B **8L**

**Unit 6: Capital gains:** Meaning, meaning of long-term and short-term capital asset, computation of capital gains **6L**

**Unit 7: Income from other sources:** Meaning, basis of charge, incidence of tax. **4L**

**Unit 8: Deductions:** Sections 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80E, 80G, 80TTA, 80TTB; Rebate U/S 87A, Computation of total income and tax liability of an individual under old regime and new regime. **8L**

**Suggested Readings**

1. Singhana, V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi
3. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare, Income Tax Law and Practice: Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.

## MJ-4: COMPUTER APPLICATIONS IN BUSINESS

Credits 04 (Full Marks: 75)

**Course Objectives:** This course is designed to help commerce students improve their skills in using computer in drafting files, solve mathematical, statistical and accounting problems in business, presentation of slides, store and retrieve of data of businesses.

### Course Learning Outcomes:

- ✓ To get basic knowledge of computer application in business.
- ✓ Comprehend the operational aspects of a Computer in business.
- ✓ Solve different complex business problems through Computerized System.
- ✓ Store and retrieve large volume of data in the computer.

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### Theory (30 marks)

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**Unit 1: Basic Concepts:** Introduction to computers, Types of Computers (Personal Computers, Workstations, Servers); Role of Computer in Business, Hardware, Software, Firmware, Live ware; Software; Input and Output Devices, Storage Devices (SSD, HDD, Flash Drive, USB Drives), Overview of operating system, function of operating system; Application software: General Purpose Software and tailor-made software.

6L

**Emerging Trends in IT:** Cloud Computing: Concepts, Services, and Applications of Cloud computing in Business, Big Data, Artificial Intelligence (AI) and Machine Learning: Basic Concepts and Uses in Business, Cyber Security: Importance and Measures in Business, Initiative by government to combat cybercrime.

10L

**Unit 2: Internet:** Concept of Internet, Intranet, World Wide Web; Internet Protocols, URL, LAN, WAN, MAN Router, Broadband, Lease Line and Video conferencing. Basic concept of networks, E-mail and How to open and Use of E-mail Account. Concepts on HTTP, HTTPS, FTP, DNS. B2B and B2C transactions.

9L

*(Internal Assessment-5 marks)*

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### Practical (45 marks)

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1. **Word Processing:** 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.
- 9L
2. **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.

**20L**

3. **Powerpoint 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

**6L**

*(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

**MINOR (MI)**

**MI – 3: MACRO ECONOMICS**

**Credits 04 (Full Marks: 75)**

**MI – 3T: Macro Economics**

**Total lecture hours: 60**

**Course contents:**

**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.

**12L**

**Unit 2: Simple Keynesian Model:** Consumption function, Saving function, Investment – autonomous & induced, Determination of equilibrium National Income, Investment Multiplier, Paradox of thrift.

**12L**

**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

**15L**

**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.

**12L**

**Unit 5: Aggregate Demand and Aggregate Supply:** Aggregate Demand and Aggregate Supply and their interaction.

**9L**

**Suggested Readings**

1. Samuelson, P. and Nordhaus, W., Economics, McGraw Hill International Editions
2. Mankiw, G., Economics: Principles and Applications, South Western of Cengage Learning
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, I., 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 (Marks: 50)**

**SEC3P: Management of Local Administration**

**Total lecture 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.