

# UNIVERSITY OF CALICUT



**DEGREE OF  
BACHELOR OF VOCATION (B.VOC)  
IN  
PROFESSIONAL ACCOUNTING AND TAXATION**

**UNDER THE  
FACULTY OF COMMERCE  
SYLLABUS  
(FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2020–21 ONWARDS)**

**THENHIPALAM, CALICUT UNIVERSITY P.O  
KERALA, 673635, INDIA  
JULY, 2020**

# **Proposed Syllabus**

for

**Bachelor of Vocation (B.Voc)**

**IN**

**PROFESSIONAL ACCOUNTING AND TAXATION**

**As per the guidelines of UGC**

## **Regulations for BVoc Programmes, University of Calicut**

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### 1. Title

Regulations for conducting B. Voc. Programme under University of Calicut.

### 2. Scope

The regulations stated in this document shall apply to all B. Voc Programmes conducted by colleges affiliated to University of Calicut, sanctioned by the University Grants Commission. These regulations strictly adhere to B. Voc Programmes and may not apply to any other graduate or under graduate level programmes conducted by any college and/or university.

### 3. Objectives

The B. Voc courses are designed with the following objectives,

- a) To provide judicious mix of skills relating to a profession and appropriate content of General Education.
- b) To ensure that the students have adequate knowledge and skills, so that they are work ready at each exit point of the programme.
- c) To provide flexibility to the students by means of pre-defined entry and multiple exit points.
- d) To integrate NSQF within the undergraduate level of higher education in order to enhance employability of the graduates and meet industry requirements. Such graduates apart from meeting the needs of local and national industry are also expected to be equipped to become part of the global workforce.
- e) To provide vertical mobility to students coming out of 10+2 with vocational subjects.

### 4. Terms and Definitions

- a) **B.Voc:** Bachelor of Vocation- a scheme introduced by UGC for skills development based higher education as part of college/university education.
- b) **NSQF :** National Skills Qualifications Framework
- c) **Programme:** A Programme refers to the entire course of study and examinations for the award of the B. Voc degree.
- d) **Semester:** A term consisting of 90 working days including examination days distributed over a minimum of 18 weeks of 5 working days consisting of six hours. Total credits in a semester: 30(equivalent to 450 hours)  
For final semester internship, the total duration is 900 hours.
- e) **Course:** Refers to the conventional paper, which is portion of the subject matter to be covered in a semester. A semester shall contain many such courses from general and skill development areas.
- f) **Exit Level:** B. Voc has multiple exit points at each year and successfully completing a year (2 semesters) the candidate will be awarded Diploma. Higher Diploma and/or B.Voc Degree will be awarded accordingly mentioned (in Item 6).
- g) **Sector:** Sector refers to conventional branch.

- h) **Credit:** B.Voc programme follows a credit semester system and each Course has an associated credit.
- i) **Grade:** Uses seven point grading system suggested by Hrudayakumari Commission to assess the students.
- j) **B.Voc Steering Committee:** A University level committee consisting Convener of Steering Committee on CUBCSS UG, Director, College Development Council (DCDC), Controller of Examinations and principals/representatives of respective colleges.
- k) **B.Voc Governing council:** A college level committee constituted by the principal of the college. Member includes principal, representative from industrial partner, head of the department and other faculty members nominated by the principal and university representative.

### 5. Programme Structure

The B. Voc Programme is designed to bridge the potential skill gap identified. The curriculum in each of the years of the programme would be a suitable mix of general education and skill development components.

#### General Education Components:

- a) The general education component provides emphasis to Communication skill, Presentation skill, Health and Safety, Industrial Psychology, Environmental awareness, Entrepreneurship development and other relevant subjects in the field.
- b) An option for additional language should be provided which enhances the employability outside the state.
- c) General Education Components should not exceed 40% of the curriculum
- d) All B.Voc Programmes should follow the General Education Component pattern listed in the LRP Programmes of University of Calicut. The Courses are distributed as per the following table. Changes made in the syllabus of the General Education Component by the respective boards will be applicable to B.Voc courses also.

No	Semester	Course No	Course Code	Paper
1	1	1.1	GEC1EG01	A01
2	1	1.2	GEC1ML02 GEC1AR02 GEC1HD02	MAL1A01(2) ARB1A07(1) (A07)
3	2	2.1	GEC2EG04	A02
4	2	2.2	GEC2ML05 GEC2AR05 GEC2HD05	MAL2A02(2) ARB2A08(1) (A09)
5	3	3.1	GEC3EG07	A03
6	4	4.1	GEC4EG10	A04

#### Skill Development Components:

- a) This component should match the skill gap identified.
- b) At least 50% of Skill Development Component should be allotted to practical and can grow up to 60% based on the nature of the course. The practical component can be Carried out in the college and/or the industry partner premises

**Course Code:**

Each Course shall have a unique alphanumeric code number, which includes the abbreviation of subject component (GEC for General education component and SDC for Skill Development Component), the Semester number (1 to 6) in which the course is offered, abbreviation for subject and serial number of the courses. For example GEC1EG01 represent General education component in English of serial number 01 offered in the semester 1 and SDC4IT11 represent the Skill Development Component in the Sector Information Technology of serial number 11 offered in semester 4

**6. Levels of Awards**

B. Voc is programme with multiple exits. Following table shows the various certificates and their duration.

<b>Awards</b>	<b>Duration</b>
Diploma	2 Semester
Advance Diploma	4 Semester
B. Voc Degree	6 Semester

1. Students are free to exit at any point in the duration of the programme.
2. Only those students who successfully complete the courses and clear the examination are eligible for the certificate.
3. Separate certificate will be awarded for each year for successful candidates.
4. Students who fail in any course may be allowed to move the higher level but won't be eligible for any certificates until he/she clears previous courses.
5. B. Voc degree will confer to those whose successfully complete the diploma, higher diploma and internship.

**7. Duration of the course**

Duration of B. Voc programme shall be 6 semesters distributed over a period of 3 academic years. Each semester shall have 90 working days inclusive of all examinations.

**8. Sector and Specialization**

Following sectors and specializations were considered while preparing this document.

1. Accounting and Taxation
2. Automobiles
3. Digital Film Production
4. Medical Laboratory Technology
5. Software Development
6. Software Technology
7. Jewellery Designing
8. Gemology
9. Broadcasting & Journalism
10. Multimedia
11. Pharmaceutical Chemistry
12. Tourism & Hospitality Management

## 9. Board of Studies

The B. Voc Programmes in each sector is attached to the UG Board of studies of the parent subjects. The BoS is responsible for reviewing and approving the syllabus and provide suggestions in the curriculum. BoS will decide the fee structure and also formulate the index marks for ranking. B.Voc programmes and its associated BoS are attached in the annexure 1.

Each B.Voc Programme has the option to select any course of the existing Programme approved by BoS in the Calicut University

## 10. Conditions for admissions eligibility

- The admission to B Voc programme will be as per the rules and regulations of the University for UG admissions.
- Basic eligibility for B.Voc is 10+2 and above in any stream (No age limit)
- The eligibility criteria for admission shall be as announced by the University from time to time.
- Separate rank lists shall be drawn up for reserved seats as per the existing rules.
- Grace Marks may be awarded to a student for meritorious achievements in co-curricular activities such as Sports/Arts/ NSS/NCC/ Student Entrepreneurship.
- Preferred subjects and index mark calculations will be decided by the respective Board of Studies.

## Diploma Holders

Diploma holders (after 10+2) in the parent courses, approved by the University, who satisfies eligibility criteria can be admitted to the higher diploma( 3 rd semester) based on the availability of the seats and is under the sole discretion of the principal of the college/ B. Voc consortium.

## Reservation/Quota

A maximum of 50 students can be admitted to one B. Voc programme. The students can be admitted only to the first semester (except for diploma holders). No students are admitted directly to the Third and Fifth semester in any circumstance except for diploma holders. Diploma holders may be permitted to third semester directly as mentioned above.

The reservation rules for Government/Aided Colleges are as same as that of the regular UG programmes conducted in colleges affiliated to this university.

## Fees Structure

The programme will be conducted in self-financing mode as per UGC approval (UGC did not grant any fund for this programme) and course fee and examination fee will be collected as per the Govt. of Kerala / University of Calicut norms. The course fee and examination fee (Regular/improvement/supplementary) structure in self financing mode will be decided by the University. The details of the fee structure for various courses are attached in the annexure 2.

The college can collect Caution deposit, PTA fund, special fees, university fees, sports fee etc according to the norms provided by the university at the time of admission.

### 11. Course Calendar

The B. Voc programme conducted by the affiliated institutions follows a separate calendar from the conversional degree/ PG programme. The programme is distributed over six semesters and each semester constitute 90 working days inclusive of examination.

**Note:** Within a week after the commencement of classes of each semester, Head of each Institution should forward the list of students, details of faculty members allotted from the college and from industry partners along with their qualification and year of experience, to the University. Also, Head of each Institution shall ensure the availability of sufficient number of faculty members having experience and qualifications in the institution.

### 12. Assessment of Students

Assessment of students for each subject will be done by internal continuous assessment and Semester-End examinations. This dual mode assessment will be applicable to both Theory and Practical courses except for internship and project. Total marks in theory course reflect 80 marks external and 20 marks internal assessments. The mark division for practical courses are 20 marks internal and 80 marks external. For internship and project, there is no internal assessment.

*(Except for Broadcasting and Journalism, Software Technology and Digital Film Production)*

Sl No	Courses	Internal	External
1	Theory	20	80
2.	Practical	20	80
3.	Internship/Project	0	100

#### Internal

Internal assessment shall be conducted throughout the semester. It shall be based on internal examinations, assignments (such as home work, problem solving, group discussions, quiz, literature survey, seminar, team project, software exercises, etc.) as decided by the faculty handling the course, and regularity in the class. Assignments of every semester shall preferably be submitted in Assignment Book, which is a bound book similar to laboratory record.

The mark distribution to award internal continuous assessment marks for theory subject should be as follows:

Assessment	Mark
Test papers (minimum two, best two out of three is preferred)	10
Assignments (minimum two) such as home work, problem solving, group discussions, quiz, literature survey, seminar, term-project, software exercises, etc.	5
Regularity in the class	5

The mark distribution to award internal continuous assessment marks for practical subject should be as follows:



Assessment	Mark
Evaluation in the lab and Rough Record	10
End-semester Test	4
Viva	1
Regularity	5

**Note:**

1. No candidate will be permitted to attend the end-semester practical examination unless he/she produces certified record of the laboratory.
2. Full credit for regularity in the class can be given only if the candidate has secured minimum 90% attendance in the subject. Attendance evaluation for each course is as follows

Attendance	Marks
90% and Above	5
85 to 89.9%	4
80 to 84.9%	3
76 to 79.9%	2
75 to 75.9 %	1

**External**

- Semester-End examinations for theory and practical courses will be conducted by the University. There shall be University examinations at the end of each semester for both theory and practical. Failed or improvement candidates will have to appear for the Semester-End examinations along with regular students.
- At the starting of each semester, Colleges should prepare question bank (containing questions from each module of various types mentioned in section 13-pattern of question paper as follows: Section A- minimum of 10 times, Section B- Minimum of 10 times, Section C- Minimum of 5 times and Section D- Minimum of 5 times.) for the external theory/practical examinations for all courses during that semester and will be sent to the university. University will prepare the question papers and answer keys for each course and will sent back to the college for conducting the examination.
- University will appoint a Chairman for each B.Voc Programme. Chairman will monitor the University Practical Examinations and Evaluation of Theory and Practical papers.
- For the evaluation of theory papers, Chairman should form a team consisting of a chief and required additional Examiners for each course.
- At the starting of each semester, Colleges should prepare a panel of External examiners for conducting Practical examinations. Chairman/University will appoint examiners from the panel proposed by colleges.
- Head of Institution/ Chief of Examination of the college should take necessary steps to prevent any malpractices in the Semester-End examinations. If any such instances are detected, they should be reported to the University without any delay.
- University will be issuing mark list, provisional/original certificates to the candidates.

### Internship and Project

Internship and the major project should be carried out in the industry, not necessarily with industry partner. The major idea for internship is to implement the things learned and to get a real life experience. The Evaluation process follows 100% external assessment (Except for Broadcasting and Journalism).

1. There will be internship/project at the end of 2<sup>nd</sup> and 4<sup>th</sup> semesters and an internship for the whole sixth semester.
2. Every student will be assigned an internal guide, allotted from the parent department concerned or an expert available in the college appointed by the principal or the head of the department.
3. The student has to make regular discussions with the guide while choosing the subject/area and throughout the life time of the project.
4. At least three reviews should be conducted to evaluate the progress of work.
5. An evaluation team is constituted for conducting the evaluation. The team consist of external examiner, allotted by the university from the approved examination panel, representative from the industry and a faculty.
6. Students should submit a report of their work. A valid certificate from the organization should be produced as a proof that the work is carried out in the respective organization.
7. Students are required to demonstrate the working model of their work (if possible) to the panel of examiners. A viva will be conducted based on the report and students are supposed to clarify the queries regarding their work.
8. Mark distribution for internship assessment.(Except for Broadcasting and Journalism).

Distribution	Marks
Content and relevance or Dissertation	60
Viva	20
Presentation	20

### Minimum for pass

The successful completion of all the courses prescribed for the diploma/degree programme with E grade (40 %) shall be the minimum requirement for the award of diploma/degree.

### Notes:

1. For Project/internship, the minimum for a pass shall be 50% of the total marks assigned to the respective examination.
2. A student who does not secure this pass marks in a subject will have to repeat the respective subject.
3. If a candidate has passed all examinations of B.Voc. Course (at the time of publication of results of last semester) except project/internship in the last semester, a re- examination for the same should be conducted within one month after the publication of results. Each candidate should apply for this Save-A-Year examination within one week after the publication of last semester results.

**Moderation**

- a) Moderation shall be awarded subject to a maximum of 5 % of external total marks to be awarded in Semester.
- b) For a course concerned, the maximum of moderation awarded shall be limited to 10% of the total marks to be awarded for the external course concerned.
- c) If a student fails for a single course, this limit can be enhanced to 15 % of external in the course.
- d) However Board of examiners/B. Voc consortium concerned shall have the liberty to fix low percentage of marks for moderation subjected to the conditions mentioned above.

**13. Pattern of Questions for Semester-End Examinations of Theory/Practical Subjects**

The question papers of Semester-End examinations of theory subjects shall be able to perform achievement testing of the students in an effective manner. The question paper shall be prepared

- (a) Covering all sections of the course syllabus and total marks from each module should be approximately same.
- (b) Unambiguous and free from any defects/errors
- (c) Emphasizing knowledge testing, problem solving & quantitative methods
- (d) Containing adequate data/other information on the problems assigned
- (e) Having clear and complete instructions to the candidates.

Duration of Semester-End examinations will be 3 hours. The pattern of questions for theory subjects shall be as follows:

Section	Total no. of Questions	No. of Questions to be answered	Marks for each question	Total marks
<b>A: Very Short/ Objective answer questions</b>	<b>10</b>	<b>10</b>	<b>1</b>	10
<b>B: Short answer questions</b>	<b>12</b>	<b>8</b>	<b>2</b>	16
<b>C: Short Essays</b>	<b>9</b>	<b>6</b>	<b>4</b>	24
<b>D: Essays</b>	<b>4</b>	<b>2</b>	<b>15</b>	30
<b>Total</b>				80

And for Practical,

Marks Distribution	Total marks
Theory/ Algorithm/Flow diagram	20
Implementation	30
Result/Output	10
Record	10
Viva	10
Total	80

#### 14. Credit system

Each subject shall have a certain number of credits assigned to it depending upon the academic load and the nature and importance of the subject. The credit associated with each subject will be shown in the prescribed scheme and syllabi. Each course shall have an integer number of credits, which reflects its weightage.

- a) One Credit would mean equivalent of 15 periods of 60 minutes each, for theory, workshops/IT and tutorials;
- b) For internship/field work, the credit weightage for equivalent hours shall be 50% of that for lectures/workshops;
- c) For self-learning, based on e-content or otherwise, the credit weightage for equivalent hours of study should be 50% or less of that for lectures/workshops.

#### 15. Grading- Indirect Grading System

- Indirect Grading System based on a 7 -point scale is used to evaluate the performance of students.
- Each course is evaluated by assigning marks with a letter grade (A+, A, B, C, D, E or F) to that course by the method of indirect grading.
- An aggregate of E grade with 40 % of marks (after external and internal put together) is required in each course for a pass (Except for project\*) and also for awarding a degree/diploma.
- Appearance for Internal Assessment and End Semester Evaluation are compulsory and no grade shall be awarded to a candidate if she/he is absent for Internal Assessment / End Semester Evaluation or both.
- For a pass in each course 40% marks or E grade is necessary. (Except for project\*)
- A student who fails to secure a minimum grade for a pass in a course is permitted to write the examination along with the next batch.
- After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below. For the successful completion of a semester, a student should pass all courses. However, a student is permitted to move to the next semester irrespective of SGPA obtained.
- SGPA of the student in that semester is calculated using the formula
 
$$\text{SGPA} = \frac{\text{Sum of the credit points of all courses in a semester}}{\text{Total credits in that semester}}$$
- The Cumulative Grade Point Average (CGPA) of the student is calculated at the end of a programme. The CGPA of a student determines the overall academic level of the student in a programme and is the criterion for ranking the students. CGPA can be calculated by the following
 
$$\text{CGPA} = \frac{\text{Total credit points obtained in six semesters}}{\text{Total credits acquired (180)}}$$
- SGPA and CGPA shall be rounded off to two decimal places. CGPA determines the broad academic level of the student in a programme and is the index for ranking students (in terms of grade points).
- An overall letter grade (Cumulative Grade) for the entire programme shall be awarded to a student depending on her/his CGPA (See Annexure 4 )

Marks scored	Grade	Remarks
90 and Above	A+	Outstanding
80 to 89	A	Excellent
70 to 79	B	Very Good
60 to 69	C	Good
50 to 59	D	Satisfactory
40 to 49	E	Adequate
Below 40	F	Failure

### 16. Grade Cards

The University shall issue to the students grade/marks card (by online) on completion of each semester, which shall contain the following information:

- Name of University
- Title of B.Voc Programme
- Semester concerned
- Name and Register Number of student
- Code number, Title and Credits of each course opted in the semester
- Internal marks, External marks, total marks, Grade point (G) and Letter grade in each course in the semester
- The total credits, total credit points and SGPA in the semester (corrected to two decimal places)
- Percentage of total marks

The final Grade/mark Card issued at the end of the final semester shall contain the details of all courses taken during the entire programme including those taken over and above the prescribed minimum credits for obtaining the degree. However, as already mentioned, for the computation of CGPA only the best performed courses with maximum grade points alone shall be taken subject to the minimum credits requirements (180) for passing a specific degree. The final grade card shall show the percentage of marks, CGPA (corrected to two decimal places) and the overall letter grade of a student for the entire programme. The final grade/mark card shall also include the grade points and letter grade of general course and skill developmental courses separately. This is to be done in a seven point indirect scale.

### 17. Attendance

A candidate shall be permitted to appear for the Semester-End examinations only if he/she satisfies the following requirements:

- (a) He/she must secure not less than 75% attendance in the total number of working hours in each semester.
- (b) He/she must earn a progress certificate from the head of the institution stating that he/she has satisfactorily completed the course of study prescribed in the semester as required by these regulations.
- (c) His/her conduct must be satisfactory

It shall be open to the Vice Chancellor to grant condonation of shortage of attendance on the recommendation of the head of the institution in accordance with the following norms.

- The shortage shall not be more than 10%
- Shortage up to 20% shall be condoned once during the entire course provided such shortage is caused by continuous absence on genuine medical grounds.
- Shortage shall not be condoned more than twice during the entire course.
- Candidate who is not eligible for condonation of shortage of attendance shall repeat the semester as per university norms.

### **18. Registration/Re-registration**

Every candidate should register for all subjects of the Semester-End examinations of each semester. A candidate who does not register will not be permitted to attend the Semester-End examinations; he/she shall not be permitted to attend the next semester. A candidate shall be eligible to register for any higher semester, if he/she has satisfactorily completed the course of study and registered for the examination. He/she should register for the semester at the start of the semester before the stipulated date. University will notify the starting and closing dates for each semester.

#### **Rejoining the course**

1. Rejoining the course will be allowed to only if the candidate has secured a minimum CGPA of 2.5.2.
2. The candidate should remit the fees prevailing that time.
3. B. Voc governing council will take the decision regarding the re joining.

### **19. Examination Monitoring Cell**

Head of the each institution should formulate an Examination Monitoring Cell at the institution for conducting and supervising all examinations including the internal examinations. The structure and their collective responsibilities will be as per the university norms.

### **20. Electives**

Students are permitted to take elective subjects provided along with the syllabus of the programme.

### **21. Grievance cell**

Each college should setup a Grievance Cell with at least four faculty members to look into grievances of the students, if any.

### **22. Anti Ragging cell**

Head of Institution shall take necessary steps to constitute anti-ragging committee and squad at the commencement of each academic year. The committee and the squad shall take effective steps as specified by the Honorable Supreme Court of India, to prevent ragging.

### **23. Class Committee**

Head of institution shall take necessary steps to form a class committee for each class at the start of classes of each semester. This class committee shall be in existence for the semester concerned. The class committee shall consist of the Head of Department, Staff Advisor of the class, a senior faculty member of the department, a faculty member from another department, and three student representatives (one of them should be a girl).

There should be at least two meetings of the class committee every semester; it shall be the responsibility of the Head of Department to convene these meetings. The decisions of the Class Committee shall be recorded in a register for further reference. Each class committee will communicate its recommendations to the Head of Institution.

The responsibilities of the class committee are:

- (a) To review periodically the progress and conduct of students in the class.
- (b) To discuss any problems concerning any subjects in the semester concerned.
- (c) To identify weaker students of the class and suggest remedial measures.
- (d) To review teaching effectiveness and coverage of syllabus.
- (e) Discuss any other issue related to the students of the class.

#### 24. College Transfer

College transfer is not allowed in any circumstances.

25. B.Voc degree is recognized at par with other U.G Programme approved by University of Calicut.

#### 26. Transitory provision

Notwithstanding anything contained in these regulations, the Vice-Chancellor has the power to provide by order that these regulations shall be applied to any program with such necessary modification.

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*Note:* \* For Project/internship, the minimum for a pass shall be 50% of the total marks assigned to the respective examination

#### 27. Annexure

##### 1. Board of Studies

No	B. Voc Programmes	Affiliated Board of Studies
1	Accounting and Taxation	Commerce (UG)
2	Auto Electricals and Electronics	Electronics (Single Board)
3	Medical Laboratory Technology	Medical Laboratory Technology (SingleBoard)
4	Software Development	Computer Science & Applications (UG)
5	Software Technology	Computer Science & Applications (UG)
6	Jewellery Designing	Gemmology and Jewellery Designing
7	Gemmology	Gemmology and Jewellery Designing
8	Digital Film Production	Audio Visual Communication (SingleBoard)
9	Multimedia	Multimedia (Single Board)
10	Broadcasting & Journalism	Journalism (UG)
11	Pharmaceutical Chemistry	Pharmaceutical Chemistry
12	Tourism & Hospitality Management	Hotel Management
13	Software Technology, Software Development and Digital Film Production	Computer Science & Applications (UG)

## 2 Fees Structure

No	B. Voc Programmes	Fees
1	Auto Electricals and Electronics	a) If the course is conducted under Aided stream, equivalent to BSc Computer Science (Aided Stream) b) If the course is conducted under Self Finance mode, equivalent to BSc Computer Science (Self Finance Stream)
2	Medical Laboratory Technology	
3	Software Development	
4	Software Technology	
5	Jewellery Designing	
6	Gemmology	
7	Digital Film Production	
8	Multimedia	
9	Broadcasting & Journalism	
10	Pharmaceutical Chemistry	
11	Tourism&Hospitality Management	

### 1. Grading & Credit distribution

Evaluation( both internal and external)is carried out using Mark system .The grading on the basis of a total internal and external marks will be indicated for each course and for each semester and for the entire programme, Indirect Grading System in 7 point scale is as below:

#### To find semester Grade Point Average (SGPA)

SGPA =  $\frac{\text{Sum of the credit points of all courses in a semester}}{\text{Total credits in that semester}}$

$$SGPA = \frac{C1G1 + C2G2 + C3G3 + \dots}{C1 + C2 + \dots}$$

Where G1, G2.....are grade points and C1, C2. .are credits of different courses of the same semester

Credit point of a semester= SGPA X Credit load of the semester

#### Seven Point indirect Grading System

% of marks (internal & External)	Grade	Interpretation	Grade point average(G)	Range of grade points	Class
90 and Above	A+	Outstanding	6	5.5-6.0	First class with Distinction
80 to below 90	A	Excellent	5	4.5 – 5.49	
70 to below 80	B	Very Good	4	3.5 – 4.49	First Class
60 to below 70	C	Good	3	2.5 – 3.49	
50 to below 60	D	Satisfactory	2	1.5 – 2.49	Second class
40 to below 50	E	Pass/Adequate	1	0.5 – 1.49	Pass
below 40	F	Failure	0	0.0 – 0.49	Fail



*Note: For Project/internship, the minimum for a pass shall be 50% of the total marks assigned to the respective examination.*

Course code	Course name	Mark s	Max Mark s	Cred i t	Grad e	Credi t	Grade	
		Obtained		(C)	Point( G	Point		
		Internal	External	Total		(C*G)		
XXXX	XXXX	16	64	80	100	4	5	20
XXXX	XXX	10	40	50	100	4	2	8
XXXX	XXXX	18	78	96	100	4	6	24
XXXX	XXXX	14	56	70	100	4	4	16
XXXX	XXXX	18	58	76	100	5	4	20
XXXX(P)	XXXX	15	36	51	60	4	5	20
XXXX(P)	XXXX	20	39	59	60	5	6	30

### Example for Credit Calculation (Semester 1)

$$\text{SGPA} = \frac{\text{Sum of the credit points of all courses in a semester 1}}{\text{Total credits in that semester}}$$

$$\text{SGPA} = \frac{20+8+24+16+20+20+30}{30}$$

$$= 138/30$$

$$= 4.6 \text{ (A)}$$

$$\text{Percentage of marks of semester 1} = (482/620) * 100$$

$$= 77.74\%$$

Note: The percentage of marks shall be approximated up to two decimal points.

### 1. Assessment for students (Applicable to Broadcasting & Journalism, Software Technology, and Digital Film Production only)

Sl No	Courses	Internal	External
1	Theory	20	80
2.	Practical	20	80
3.	Internship/Project	20	80

**BACHELOR OF VOCATION  
(PROFESSIONAL ACCOUNTING & TAXATION)**

**Programme Structure**

<b>SEMESTER I</b>									
<b>NSQF Level 4</b>									
C. No.	Course Code	Course Name	Credit	Marks			Hours/ Weeks		
				Int	Ext	Tot	T	P	Tot
1.1	GEC1EG01	A01 Transactions Essential English Language Skills	4	20	80	100	60		60
1.2	GEC1ML02 GEC1HD02	MAL1A01(2) Malayalam – Bhashayum Sahithyavum – I A07(3) Hindi – Prose and One Act Plays	4	20	80	100	60		60
1.3	GEC1BM03	(BC1B01) Business Management	4	20	80	100	60		60
1.4	SDC1PT01	Principles of Taxation	4	20	80	100	60		60
1.5	SDC1PT02	Financial Accounting	5	20	80	100	75		75
1.6	SDC1PT03 (P)	Office Automation Tools - Lab and Communicative English	3 2	20	80	100		75	75
1.7	SDC1PT04 (P)	Financial Accounting using Tally - Lab	4	20	80	100		60	60
<b>Semester I Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>
<b>Job Roles with QP Codes:</b>		<b>Aligned:</b> BSC/Q0301 Business Correspondent / Business Facilitator SSC/Q2212 Domestic Data Entry Operator BSC / Q1001 Accounts Executive (Recording and Reporting)  <b>Not Aligned:</b> Account Assistant using Tally							
<b>SEMESTER II</b>									
<b>NSQF Level 5</b>									
C. No.	Course Code	Course Name	Credit	Marks			Hours/ Weeks		
				Int	Ext	Tot	T	P	Tot
2.1	GEC2EG04	A02 Ways with Words: Literature in English	4	20	80	100	60		60
2.2	GEC2ML05 GEC2HD05	MAL2A02(2) Malayalam – Bhashayum Sahithyavum – II (A09) Hindi – Poetry and Short Stories	4	20	80	100	60		60
2.3	GEC2BN06	(BC3A11) Basic Numerical Skills	4	20	80	100	60		60
2.4	SDC2PT05	Direct Taxation I	4	20	80	100	60		60
2.5	SDC2PT06	Cost Accounting	5	20	80	100	75		75
2.6	SDC2PT07(P)	Cost Accounting – Lab and Bank Test Coaching	3 2	20	80	100		75	75
2.7	SDC2PT08(Pr)	Internship / Mini Project	4	0	100	100		60	60
<b>Semester II Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>
<b>Job Roles with QP Codes:</b>		<b>Aligned:</b> BSC / Q 1201 Accounts Executive (Payroll) BSC / Q 1101 Accounts Executive  <b>Not Aligned:</b> Assistant Cost Analyst Assistant Cost Accountant							

<b>SEMESTER III</b>									
C. No.	Course Code	Course Name	Credit	Marks			Hours/ Weeks		
				Int	Ext	Tot	T	P	Tot
3.1	GEC3EG07	A03 Writing for Academic and Professional Success	4	20	80	100	60		60
3.2	GEC3BR08	(BC3B03) Business Regulations	4	20	80	100	60		60
3.3	SDC3PT09	Organization Behavior and Communication	4	20	80	100	60		60
3.4	SDC3PT10	Direct Taxation II	4	20	80	100	60		60
3.5	SDC3PT11	Management Accounting, Budgeting & Forecasting	5	20	80	100	75		75
3.6	SDC3PT12(P)	Direct Taxation: TDS Return Filing Lab	4	20	80	100		60	60
3.7	SDC3PT13(P)	Financial Analysis & Budget Preparation & PSC Coaching	3 2	20	80	100		75	75
<b>Semester III Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>
<b>Job Roles with QP Codes:</b>		<b>Aligned:</b> BSC/Q0901 Accounts Executive (Accounts Payable and Receivable) MEP/Q0202 Office Assistant BSC/Q 1101 Accounts Executive BSC/Q0910 Assistant Commercial Tax Practitioner BSC/N 1102 – TDS Compliance  <b>Not Aligned:</b> Assistant Financial Analyzer Assistant Tax Consultant Assistant Tax Accountant							
<b>SEMESTER IV</b>									
<b>NSQF Level 6</b>									
C. No.	Course Code	Course Name	Credit	Marks			Hours/ Weeks		
				Int	Ext	Tot	T	P	Tot
4.1	GEC4EG09	A04 Zeitgeist: Readings on Society and Culture	4	20	80	100	60		60
4.2	GEC4ED10	(BC4A13) Entrepreneurship Development	4	20	80	100	60		60
4.3	SDC4PT14	Indirect Taxation	4	20	80	100	60		60
4.4	SDC4PT15	Auditing and Corporate Governance	4	20	80	100	60		60
4.5	SDC4PT16 E1/E2	E1 – (BC3A12) Professional Business Skills E2 – (BB4A14) Banking & Insurance	5	20	80	100	75		75
4.6	SDC4PT17(P)	Indirect Taxation – GST and Bank Test Coaching	3 2	20	80	100		75	75
4.7	SDC4PT18(Pr)	Internship/Mini Project (One month internship for Audit Practices)	4	0	100	100		60	60
<b>Semester IV Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>
<b>Job Roles with QP Codes:</b>		<b>Aligned:</b> BSC/Q1101 Accounts Executive (Statutory Compliance) BSC/N 1101 Service Tax Compliance BSC/Q0910 Goods & Service Tax (GST) Accounts Assistant (Finance & A/cs) BSC/Q2203 Front Desk Officer – Financial Institutions							

	<p>BSC/Q 0910 Goods &amp; Service Tax (GST) Accounts Assistant</p> <p><b>Not Aligned :</b></p> <ul style="list-style-type: none"> <li>Tax Consultant</li> <li>Risk Analyzer</li> <li>Entrepreneurship Consultant</li> <li>Auditing Assistant</li> <li>Auditing Associate</li> </ul>
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**SEMESTER V**

C. No.	Course Code	Course Name	Credit	Marks			Hours/ Weeks		
				Int	Ext	Tot	T	P	Tot
5.1	GEC5HR11	(BC3C03) Human Resource Management	4	20	80	100	60		60
5.2	SDC5PT19	Marketing Management	4	20	80	100	60		60
5.3	SDC5PT20	Quantitative Techniques for Business	4	20	80	100	60		60
5.4	SDC5PT21 E3/E4	E3 – Corporate Taxation and Tax Planning E4 – (MCM4C15) Income Tax Law Practice and Tax Planning	5	20	80	100	75		75
5.5	SDC5FT22 E5/E6	E5 – (BBA5B09) Operation Management E6 – (BBA6B13) Management Science	4	20	80	100	60		60
5.6	SDC5FT23(P)	Advanced Microsoft Excel For Financial Analysis	5	20	80	100		75	75
5.7	SDC5FT24(P) E7/E8	E7 – Case Study : Business Research Methods E8 – Capital Marketing Operations (Stock Exchange)	4	20	80	100		60	60
<b>Semester V Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>

<b>Job Roles with QP Codes:</b>	<p><b>Aligned:</b></p> <ul style="list-style-type: none"> <li>SSC/Q 2501 Associate – Recruitment (HR)</li> <li>SSC/Q2502 Associate - HRO</li> <li>BSC/Q0201 Equity Dealer (Capital Market)</li> <li>BSC/Q1201 Senior Accountant</li> </ul> <p><b>Not Aligned:</b></p> <ul style="list-style-type: none"> <li>Online Share Trader</li> <li>Research Assistant</li> <li>Market Analyst</li> <li>Online Marketing Executive</li> <li>Accountant</li> </ul>
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**SEMESTER VI**

**NSQF Level 7**

C. No.	Course Code	Course Name	Credit	Marks			Hours/ Weeks		
				Int	Ext	Tot	T	P	Tot
6.1	SDC6PT25 (Pr)	Internship and Project	30	0	100	100		900	900
<b>Semester VI Total</b>			<b>30</b>			<b>100</b>			<b>900</b>
<b>Grant Total</b>			<b>180</b>			<b>3600</b>			<b>3150</b>

<b>Job Roles with QP Codes:</b>	<p><b>Aligned:</b></p> <ul style="list-style-type: none"> <li>BSC/Q1201 Senior Accountant</li> </ul>
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BSC/Q0201 Equity Dealer (Capital Market)  
 BSC/Q 1101 Accounts Executive (Statutory Compliance)  
 BSC/Q 1001 Accounts Executive (Recording and Reporting)  
 SSC/Q2502 Associate – HRO

**Not Aligned:**

Staff Accountant – General Ledger Accounting  
 Assistant Manager Finance and Account  
 Analyst Product Consulting  
 Accounts and Finance Executive  
 Graduate Finance Analyst  
 Management Consultant  
 Management Analyst

**SEMESTER I**  
**NSQF Level 4**

C. No.	Course Code	Course Name	Credit	Marks			Hours/ Weeks		
				Int	Ext	Tot	T	P	Tot
1.1	GEC1EG01	A01 Transactions Essential English Language Skills	4	20	80	100	60		60
1.2	GEC1ML02 GEC1HD02	MAL1A01(2) Malayalam – Bhashayum Sahithyavum – I A07(3) Hindi – Prose and One Act Plays	4	20	80	100	60		60
1.3	GEC1BM03	(BC1B01) Business Management	4	20	80	100	60		60
1.4	SDC1PT01	Principles of Taxation	4	20	80	100	60		60
1.5	SDC1PT02	Financial Accounting	5	20	80	100	75		75
1.6	SDC1PT03 (P)	Office Automation Tools - Lab and Communicative English	3 2	20	80	100		75	75
1.7	SDC1PT04 (P)	Financial Accounting using Tally - Lab	4	20	80	100		60	60
<b>Semester I Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>

**GEC1EG01 : TRANSACTIONS: ESSENTIAL ENGLISH LANGUAGE SKILLS**

<b>COURSE CODE</b>	<b>GEC1EG01 (A01)</b>
Title of the course	Transactions: Essential English Language Skills
Semester in which the course to be taught	1
No. of credits	3
No. of contact hours	72(4 hrs/wk)

**1. OBJECTIVES OF THE COURSE**

- A. To impart the necessary macro and micro English language skills to learners to enable them to express their feelings, opinions, ideas and thoughts fluently and accurately in a variety of personal and professional contexts.
- B. To create in learners a definitive sense of the stylistic variations of English and how they are used in real life situations.
- C. To inculcate in learners a taste for deeper pursuit and acquisition of advanced level of skills in

- D. To guide them on how to participate in discussions and make seminar presentations with special focus on specific vocabularies and styles of usage in such contexts.

**2. COURSE DISCRIPTION**

**I. COURSE SUMMARY:**

Module 1: Pronunciation	10hrs
Module 2: Vocabulary	10 hrs
Module 3: Grammar	14 hrs
Module 4: speaking skills	12 hrs
Module 5: Reading skills	14hrs
Evaluation	12hrs
Total	72 hrs

**II. COURSE DETAILS**

**Module I:**

**Pronunciation** : Introduction- speech sounds-vowels-consonants-basic of word/sentence stress-resolving issues of L1 interference-e/m-learning corner

10 Hours

**Module II:**

**Vocabulary** : Introduction- synonyms- collocations- phrasal verbs- idiomatic expressions- vocabulary in every day social contexts- e/m-learning corner

10 Hours

**Module III:**

**Grammar** : Introduction- major tenses- modals- questions- negatives- frequently used constructions – dealing with common mistakes -e/m-learning corner

14 Hours

**Module IV:**

**Speaking Skills** : Social Communication: introduction – sounding very polite- making a point / persuading –giving opinions / preferences –encouraging/ comforting- making suggestions/ regrets- complimenting – guessing –telephoning in English. Academic Communication: Discussion Skills- presentations skills- Debating skills- e/m-learning corner

14 Hours

**Module V:**

**Reading Skills** : Introduction- effective reading comprehension skills- understanding generic specific ideas / factual information – vocabulary in context- implications/ tone/ attitude/ viewpoint.

15 Hours

Code	Title	Author	publisher
<b>GEC1EG01</b>	Transactions	Dr. Kunhammad K.K	University of Calicut
	Essential English language skills	Dr. Abdual Latheef V	

**GEC1ML02 Malayalam – MALIA01 (2) Malayalam Bhashyaum Sahithyavum - I****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Hours: 60****GEC1HD02-07 Prose And One Act Plays**

Common Course in Hindi (Course No. 07)

**PROSE AND DRAMA****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Hours: 72****Aim of the course:**

- To sensitize the students to the aesthetic, cultural and social aspects of literacy appreciation and analysis.

**Objectives of the course:**

- To acquaint the students with different forms thoughts and styles used in Hindi prose writing, to make them able to express their thoughts in these different forms
- To introduce Hindi Drama to the students for appreciation and critical analysis
- To help them develop their creative thinking and writing.

**Module I Introduction:**

- Different form of prose writing, definition, principles and development – short stories, essay, sketch, satire and memoir.

**Module II Selected prose forms**

- short story, (2) essays

**Module III Selected prose forms**

- Sketch, (2) satire (3) memoir.

**Module IV Drama**

- For defled study and evaluation.

**References:**

- (1) Prescribed text books 1. Sahitya Sapthak – Ed: Prathibha Mudaliar – Aman Prakashan, 104A/80C Rambag, Kanpur.
- (2) 2. Bina deevaron ke khar – Mannu Bhandari – Radhakrishna Prakashan, New Delhi - 2

**GEC1BM03 (BCIB01) BUSINESS MANAGEMENT****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Hours: 60****Course Objectives:**

- To understand the process of business management and its functions.
- To familiarize the students with current management practices.
- To understand the importance of ethics in business.
- To acquire knowledge and capability to develop ethical practices for effective management.

**Course Details :**

**Module I :** Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Functions of management – Management by objectives – Management by participation – Management by exception – Management by motivation

15 Hours

**Module II :** Functions of Management: Planning – concept and importance - Decision making – barriers to effective planning – Organizing – concept and importance – different organization models – Span of management – Departmentation – Delegation.

10 Hours

**Module III :** Functions of Management: Motivation: – concept and importance – Theories of motivation– Leadership: – Concept and styles – Leadership traits - situational theory of leadership - Communication: – process and barriers – Control: – concept steps – tools – Coordination: Concept – Principles - Techniques

15 Hours

**Module IV :** Business Ethics: Meaning and scope – Types of ethics – Characteristics – Factors influencing business ethics – Arguments for and against business ethics – Basics of business ethics - Corporate social responsibility - Environmental issues in business

10 Hours

**Module V :** Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Business eco system – Logistic management.

10 Hours

**Reference Books:**

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta. CB; Business management, Sultan Chand & sons
- 3 Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
- 4 Prasad. LM; Principles and Practicd of Management; Sultan Chand & sons
- 5 Stoner. AF and Freeman RE; Management; Prentice Hall of India
- 6 Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. R.S Davar; Management Process
6. Rustum & Davan, Principles and Practice of Management.



**SDC1PT01 PRINCIPLES OF TAXATION****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60****Course Objectives:**

- To acquire the knowledge of Taxation and its Principles
- To understand the Incidence of Taxation and International Taxation

**Course Details:**

**Module I : Principles of Taxation:** Objectives of Taxation - Effects of Taxation on production , distribution and employment - Canons of Taxation - Tax-GDP Ratio : Meaning -Significance and determinants - Trends in Tax-GDP Ratio - Features of good Taxation System - Tax equity: Benefit Principle of Taxation - Ability to Pay Principle of Taxation -Tax capacity and Tax effort - Meaning of Taxable capacity - Absolute and Relative capacity - Factors determining Taxable capacity.

15 Hours

**Module II : Classification of Taxes :** Direct and Indirect Taxes - Relative role of Direct and Indirect Taxes in Indian economy - Advantages and disadvantages of Direct and Indirect Taxes -OECD classification : Progressive , Proportional and Regressive Taxes - Advalorem and specific taxes - An overview of Direct and Indirect Taxes in India - Central and State Direct and Indirect Taxes - Distinction between Direct and Indirect Taxes.

10 Hours

**Module III : Incidence of Taxation :** Impact and incidence - Meaning - Types of Tax incidence - Factors determining extent of tax shifting - Taxation and efficiency - Excess burden of Taxation - Distribution of Tax burden - Tax evasion in India - Causes and consequences of tax evasion - Methods to curb tax evasion - Tax incentives - Rationale, benefits and cost of tax incentives - Forms of tax incentives - Tax Holidays - Investment Allowance -Deductions and incentives.

15 Hours

**Module IV : International Double Taxation :** Assignment Rules of foreign income - Source Vs Residence - Methods to alleviate international tax duplication : Exemption - Tax Credit Method - Bilateral Tax Treaty - Multilateral Tax Treaty - OECD Model & United Nations Model - Tax Convention - International tax avoidance -and evasion - Transfer pricing -Tax Heavens - Tax Treaty Shopping - Anti avoidance measures - Indian Law on Double Tax Relief.

10 Hours

**Module V : Constitutional Provisions Relating to Taxes :** Rationale for Constitutional arrangements - Distribution of Taxation powers between the Centre and States in the Constitution of India - Restriction on the Taxation powers of the States - Sharing of Central Taxes -Recommendations of the Fourteenth Finance Commission .

**10 Hours****References :**

1. Musgrave. Richard and Peggy Musgrave Public Finance in Theory and Practice  
Tata McGraw Hill Publishing Company Ltd, New Delhi.
2. Peerzode, Sayal Afzal, 'Economics of Taxation' Atlantic publishers & Distributors  
Pvt Ltd.

3. Tyagi B.P. Public Finance , Jai Prakash Nath and Company, Meerut.
4. Sury M.M., 'Fiscal Policy Development in India 1947-2007', Indian Tax Foundation in association with New Century Publications, New Delhi.
5. Goode Richard, 'Government Finance in Developing Countries', Tata McGraw Hill Publishing Co. Ltd, New Delhi.
6. Lekhi R.K, 'Public Finance', Kalyani Publishers, New Delhi.
7. Basic International Taxation Principles : Vol I & II, Roy Robotgi, Taxman.
8. Singhania Vinod K, 'Direct Taxes: Law and Practice', Taxmann Publications (P) Ltd, New Delhi.

### SDC1PT02 FINANCIAL ACCOUNTING

**Lecture Hours per week: 5**

**Credits : 5**

**Internal: 20, External: 80**

**Total Hours :75**

#### Course Objectives:

- To equip the students with the skills of preparing financial statements for various type of organizations.
- To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

#### Course Details:

- Module I :** Preparation of Financial Statements of Non Corporate Entities not covered by IFRS Convergence: Preparation of Financial Statements of sole trader - Single Entry: Meaning - Methods of profit determination - Capital comparison method - Conversion method – Depreciation accounting  
20 Hours
- Module II :** Accounts of Corporate Entities not Covered by IFRS Convergence: Issue of shares and debentures, Forfeiture of shares (An overview) - Preparation of financial statements of Joint stock companies  
15 Hours
- Module III :** Accounting For Banking Companies: Bank accounts - Concept of Non-Performing Assets (NPA) -Preparation of Profit &Loss Account - Asset classification - Preparation of Balance Sheet.  
15Hours
- Module IV :** Accounting For Insurance Companies: Insurance Accounts – types of insurance accounts- Final Accounts of life Insurance - Profit determination of life insurance  
10 Hours
- Module V :** Accounting Standards for Financial Reporting: Objectives and uses of financial statements for users - Role/objectives of accounting standards - Development of accounting standards in India – Requirements of international accounting standards -International organizations engaged in accounting harmonization - IASB – FASB- Role of IASB in developing IFRS - IFRS adoption or convergence in India Implementation plan in India - Ind AS - Differences between Ind AS and IFRS -Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.  
15 Hours

**Reference Books:**

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S.Chand &Co., New Delhi.
4. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
6. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, VolumeI, Taxmann, New Delhi.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. B.S. Raman, Advanced Accountancy.
10. P.C. Tulasian, Introduction to Accounting, Pearson Education.

**SDC1PT03 (P) OFFICE AUTOMATION TOOLS AND COMMUNICATIVE ENGLISH****Lecture Hours per week: 5****Internal: 20, External: 80****Credits: 5****Total Hours : 75****Course Objectives:**

- To enable the students to acquire basic knowledge in the various office automation
  - tools and its applications in the various areas of business.
- To enable the students to easily communicate in English language

**Course Details:****Module I : MS-Word**

1. Create and save document with header and footer
2. Table creation with formula
3. Create different types of letters(official and unofficial)
4. Design advertisement , notice and brouchers, calendar etc
5. Mail merge, Macro examples
6. Page layout exercises – margin , orientation, size ,column etc
7. Formatting with different styles and find & replace
8. Protection

15 hours

**Module II : MS EXCEL**

1. Create and edit spreadsheets, work books etc
2. Cell formatting, rearranging, copying and moving cell contents
3. Use of various commands
4. Application of Various Formulas, Functions, and conditions
5. Data validation, macros, scenarios
6. Create tables, charts, graphs

7. Application of databases
8. Application of excel in business and industries
9. Case study

15 Hours

**Module III : Ms-Power Point**

## 1. Presentation Basics

- Creating a New Blank Presentation with different slide layout
- Apply formatting and styles to text.
- Create bulleted and numbered lists.
- Inserting and Formatting WordArt

## 2. Designing a Presentation

- Add text, images, new slides with Themes and Layouts
- Changing Slide Backgrounds.
- Inserting a Date, Footer, and Slide Numbers
- Linking to Web Pages and Other Programs
- Working with Sections: Create sections, Rename sections Modify slide order

## 3. Adding Tables to Slides

- Creating Tables, Modifying Table Layout
- Importing Tables from External Sources
- Insert and delete table rows and columns.
- Formatting Tables and Apply table styles.

## 4. Using Charts in a Presentation

## 5. Using Animation and Multimedia

- Setting Up Slide Transitions
- Animating Slide Content

**5. A complete Power Point Presentation**

10 Hours

**Module IV : Photoshop :**

- Introduction
- Tools
- Image manipulation
- Cover page creation
- Visiting card creation
- Image Collage
- A3 Poster
- Brochure

10 hours

**Module V : Communicative English: Speaking and listening exercises****1. Talk for a minute :**

PowerPoint presentation is a good game for your students to practice speaking for one minute on one of the topics given.

**2. Short Talks :**

Create a stack of topic cards for your students, so that each student will have their own card. Each student draws their card, and then you assign them a time. within the amount of time that they'll have to speak about their given topic.

**3. Story Completion :**

This is a very enjoyable, whole-class, free-speaking activities for which students sit in a circle. For this activity, a teacher starts to tell a story, but after a few sentences he or she stops narrating. Then, each student starts to narrate from the point where the previous one stopped. Each student is supposed to add from four to ten sentences. Students can add new characters, events, descriptions and so on.

**4. Picture describing :**

For this activity students can form groups and each group is given a different picture. Students discuss the picture with their groups, then a spokesperson for each group describes the picture to the whole class. This activity fosters the creativity and imagination of the learners as well as their public speaking skills.

**5. Interviews :**

Students can conduct interviews on selected topics with various people. It is a good idea that the teacher provides a rubric to students so that they know what type of questions they can ask or what path to follow, but students should prepare their own interview questions. Conducting interviews with people gives students a chance to practice their speaking ability not only in class but also outside and helps them becoming socialized. After interviews, each student can present his or her study to the class. Moreover, students can interview each other and "introduce" his or her partner to the class.

**6. Show and Tell :**

Students can be asked to bring to the class an object to show and tell about. This is lots of fun because students will often bring in something that's meaningful to them or which gives them pride. That means they'll have plenty to talk about! Encourage students to ask questions about each other's objects.

**7. Dialogues accompanied by pictures. :**

Practice a variety of dialogues such as a conversation between two students, a conversation between a teacher and a student, and a conversation with the whole class.

**8. Role plays :**

Divide the class in to groups and ask them to enact a popular Malayalam movie scene to English. Students are allowed to make alterations accordingly.

**9. Brainstorming :**

On a given topic, students can produce ideas in a limited time. Depending on the context, either individual or group brainstorming is effective and learners generate ideas quickly and freely. The

good characteristics of brainstorming are that the students are not criticized for their ideas so students will be open to sharing new ideas.

### 10. Be a Celebrity :

Before class, prepare cards with names of well-known celebrities on them, one per student. The names should be easily recognizable to the students. Give each student a card and ask them to describe the person on his/her card to the class. Ask the students to add humor to their description by using the celebrity's mannerisms.

### 11. TV discussion panel role-play :

This role-playing exercise requires any number of students. Ask for volunteers or select from the class. Each student will select and play the role of a current or historical political figure. Topic of relevance can be choose.

20 hours

### Reference Books:

1. Ron Mansfield, Working in Microsoft office, Tata Me Graw Mill (2008)
2. Ed Bott, woody Leonard, Using Microsoft Office 2007, Pearson Education (2007)
3. R.K.Taxali, PC Software Made Simple.
4. Stephen L.Nelson, Office 2000 Complete Reference.
5. Joyce Cox,PollyOrban, Quick course in Microsoft Office.
6. GimiCouster, Mastering Office 2000.
7. Rajkamal, Internet and Web Technologies, Tata McGraw Hill (2007).

## SDC1PT04 (P) FINANCIAL ACCOUNTING USING TALLY

**Lecture Hours per week:4**

**Credits: 4**

**Internal: 20, External: 80**

**Total Hours :60**

### Course Objectives:

- At the end of the course the student will be able to work in Tally (with regarding to vouching) confidently.

### Course Details:

#### Module I

1. Creating a company & ledgers in Tally
2. Alter/Modify Company in Tally
3. Delete Company in Tally
4. Creating single or multiple ledgers in tally
5. Creating single or multiple ledger groups in Tally

15 Hours

#### Module II

6. Basic accounting vouchers in Tally with GST
7. Creating different GST Invoices in Tally
8. Creating GST E-Way Bill in Tally

**Module III**

9. Debit/Credit Notes, Memorandum & Post Dated Vouchers in Tally 10 Hours

**Module IV**

10. Stock Items, Stock Groups & Units of Measure in Tally  
 11. Create single or multiple stock item in Tally 10 Hours  
 12. Create single or multiple stock groups in tally  
 13. Create stock unit of measurement  
 14. Inventory or manufacturing vouchers in Tally

**Module V**

15. Balance sheet and profit and loss account in Tally  
 16. Stock summary and Ratio analysis in Tally 15 Hours

**Books for Reference**

1. Tally ERP 9 – Dinesh Maidasani  
 2. Tally 9 in Simple Steps – Kogent Solution Inc. 10 Hours

<b>SEMESTER II</b>									
<b>NSQF Level 5</b>									
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
2.1	GEC2EG04	A02 Ways with words : Literature in English	4	20	80	100	60		60
2.2	GEC2ML05	MAL2A02(2) Malayalam- Bhashayum Sahithyavum-II	4	20	80	100	60		60
	GEC2HD05	A09 (3) – Poetry and Short stories							
2.3	GEC2BN06	(BC3A11) Basic Numerical Skills	4	20	80	100	60		60
2.4	SDC2PT05	Direct Taxation I	4	20	80	100	60		60
2.5	SDC2PT06	Cost Accounting	5	20	80	100	75		75
2.6	SDC2PT07(P)	Cost Accounting-Lab and	3	20	80	100		75	75
		Bank Test Coaching	2						
2.7	SDC2PT08(Pr)	Mini project/Internship	4	0	100	100		60	60
<b>Semester II Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>

**GEC2EG04 (A02) - Ways with Words: Literature in English****Lecture Hours per week: 5****Credits: 5****Internal: 20, External: 80****Total Hours : 90**

<b>COURSE CODE</b>	<b>GEC2EGO4 (A02)</b>
Title of the course	Ways with words: Literature in English
Semester in which the course to be taught	1
No. of credits	4
No. of contact hours	90(5 hrs/wk)

**1. OBJECTIVES OF THE COURSE**

- A. To help students develop the acumen to read, appreciate and discuss literature.
- B. To introduce students with the linguistic qualities of a literary text and to unravel the many meanings of the text.
- C. To acquaint the students with the different genres of literature and to analyse them

**2. COURSE DESCRIPTION****I. COURSE SUMMARY**

Module 1 : POETRY	23hrs
Module 2: Short Story	25hrs
Module 3: Essay	20hrs
Module 4: One Act Play	10hrs
Evaluation	12hrs
Total	90hrs

**II. COURSE DETAILS****MODULE 1: Poetry**

1. Sonnet 29: Shakespeare
2. Ode to Autumn : John Keats
3. A Roadside Stand: Robert Frost
4. The House of My Childhood : Dilip Chitre
5. Old Folks Laugh: Maya Angelou
6. Once Upon a Time: Gabriel Okara
7. The Times They are A-Changing: Bob Dylan



**MODULE 2: Short Story**

1. Appointment in Samarra: W. Somerset Maugham
2. A Shocking Accident: Graham Greene
3. Lamp to the Slaughter: Roald Dahl
4. It Used to be Green Once: Patricia Grace

**MODULE 3: Essay**

1. Bores: E. V Lucas
2. Night Walkers and Mystery Mongers: Sense and Nonsense at the Edge of Science: Carl Sagan

**MODULE 4: One Act Play**

1. Something Unspoken: Tennessee Williams

## Core Text

code	title	author	publisher
<b>GEC2E G04</b>	Ways with words Literature in English	BOS, university of calicut	University of calicut

**GEC2ML05 Malayalam – MAL2A01 (4) Malayalm Bashyayum Sahithyavum II****Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 60****Common course in Hindi [Course No: 08 (1)****A09 (3) – Poetry and Short stories****Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 72**

**GEC2BN06 (BC3A11) BASIC NUMERICAL SKILLS****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60****Course Objectives:**

- > To enable the students to acquire knowledge of Mathematics and Statistics.
- > At the end of this course, the students will be able to know set operations, matrix and Mathematics of finance, Statistical tools and their applications.

**Course Details:**

**Module I : Sets and Set Operation** - Venn Diagrams - Elements of Co-ordinate system – Matrices - Fundamental ideas about matrices and their operational rules - Matrix multiplication - Inversion of square matrices of not more than 3rd order - Solving system of simultaneous linear equations.

15 Hours

**Module II : Theory of Equations** : Meaning - types of equations - Simple linear and Simultaneous equations (only two variables) eliminations and substitution method only - Quadratic equation factorization and formula method ( $ax^2 + bx + c = 0$  form only) - Problems on business applications.

10 Hours

**Module III : Progressions** : Arithmetic Progressions - Finding the 'n'th term of an AP and also sum to 'n' terms of an AP - Insertion of Arithmetic means in given terms of AP and representation of AP – Geometric Progression : Finding 'n'th term of GP - Insertion of GMs in given GP and also representation of GP - Mathematics of Finance - Simple and compound interest (Simple problems only).

15 Hours

**Module IV : Meaning and Definition of Statistics** - Scope and limitations - Statistical enquiries - Scope of the problem - Methods to be employed - Types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution.

10 Hours

**Module V : Measures of Central Tendency** - Arithmetic Mean - Median - Mode - Geometric and Harmonic Mean - Measures of variation and standard, mean and quartile deviations -Skewness and Kurtosis - Lorenz curve. Analysis of Time Series: Methods of measuring - Trend and Seasonal variations - Index number - Unweighted indices -Consumer price and cost of living indices.

10 Hours

(Theory and problems may be in the ratio of 20% and 80% respectively. An over view of the topics is expected and only simple problems shall be given)

**Reference Books:**

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods.
2. Dr. A K Arte & R V Prabhakar - A Text Book of Business Mathematics.
3. Sanchethi and Kapoor- Business Mathematics.
4. Gupta S.P- Statistical Methods
5. Navaneethan P- Business Mathematics
6. R.S.N. Pillai, Mrs. Bhagavathi - Statistics
7. P.R. Vittal - Business Mathematics and Statistics.

**SDC2PT05 DIRECT TAXATION I****Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Hours : 60****Course Objectives:**

> To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 amended up to date.

**Course Details:**

**Module I :** Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income –Maximum marginal rate of tax - Residential status - Scope of total income on the basis of residential status –Exempted income under Section 10

15Hours

**Module II :** Computation of Income under different heads: Salaries – Allowances-Perquisites – Profit in lieu of salary – Gratuity-Pension- **Income from House Property:** Annual Value of House property – Computation under different circumstances-Deduction from Annual Value

15 Hours

**Module III :** Profits and Gains of Business or Profession: Chargeability - Deductions Expressly Allowed - General Deductions - Depreciation - Expenses/Payments Not Deductible - - Computation of Profits and Gains of Business or Profession

10Hours

**Module IV :** Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of Acquisition - Cost of improvement - Exempted Capital gains.

10 Hours

**Module V :** Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Sources

10 Hours

(Theory and problems may be in the ratio of 40% and 60% respectively .Only simple problems are to be expected)

**Reference Books:**

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax.

**SDC2PT06 COST ACCOUNTING****Lecture Hours per week: 5****Internal: 20, External: 80****Credits: 5****Total Hours :75****Course Objective:**

- To enable the students to acquire skill on concept of Cost accounting and its Applications

**Course Details:****Module I**

**Introduction:** Definition - Meaning and scope - Objectives - Functions -Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing .

10 Hours

**Module II**

**Materials :** Importance of Material cost control - Purchase Procedure - Store control -Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory - Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods.

15 Hours

**Module III**

**Labour and Overheads:** Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Re-Appportionment -Direct distribution - Step Ladder - Reciprocal Service methods - Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate

20 Hours

**Module IV**

**Methods of Costing:** Unit Costing - Job Costing - Contract Costing - Process Costing -Process Losses - Service Costing (only Transport)

15 Hours

**Module V**

**Cost Control Techniques:** Budgetary Control and Standard Costing: Budget and Budgetary Control - Need and Importance - Types of Budgets -Preparation of Financial Budget - Flexible Budget and Fixed Budget - ZBB - Programme and Performance Budgets.

15 Hours

## Reference Books:

1. N.K. Prasad : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L Agarwal : Cost Accounting
5. Jain & Narang : Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari : Cost Accounting

**SDC2PT07 (P) COST ACCOUNTING LAB AND BANK TEST COACHING**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

**Total Hours : 75**

**Cost Accounting Lab:**

**Objectives**

- To enable the students to understand inventory management and budget preparation

**Exercises**

- Prepare Inventory List of a manufacturing concern
- Price the value of materials issued to production department
- Prepare a cost sheet of manufacturing concerns.
- Allocate and Apportion the overheads to cost centers of a concern
- Prepare a sample fixed and flexible budget of a manufacturing concern
- Prepare a sample functional budget
- Calculate material, labour ,sales and overhead variances and make analysis
- Calculate Economic Order Quantity
- Prepare a sample business plan for any business activity

**References:**

1. Payroll management
2. Production and inventory management- A.C. Hax
3. Inventory control

**Bank Test Coaching**

**Objectives:**

- Enable the students to secure a growing career in banking sector.
- Bring confidence and enable the students to focus on their target
- Help the students to excel in competitive exams

**Exercises:**

- Reasoning and Computer Aptitude
- Data Analysis & Interpretation
- Quantitative Aptitude
- General / Economy / Banking Awareness
- English Language
- Current Affairs

**SDC2PT08 (Pr) INTERNSHIP / MINI PROJECT****Lecture Hours per week: 4****Credits: 4****External :100****Total Hours : 60****Course Objectives:**

Based on the topics related to cost accounting or direct taxation, every student may opt for a 20 days internship in any of the commercial organizations, financial institutions, private organizations, tax consultancy organizations etc, or a mini project in the college itself under the guidance of faculty at the department .

Each student should submit their Project Report (in duplicate) within a period of two weeks at the department. This period shall be counted from the last date of completion of their Training. The supervisor in the organization under whose guidance the training is carried out will be required to grade the student's report. An Internship Completion Certificate from the organization in which the student is undergoing internship should also be submitted at the Department.

External Evaluation may be done by the external examiner after evaluating the internship report or project report submitted by the students. The mark distribution for Internship/Project shall be in the following pattern.

<b>Distribution</b>	<b>Marks</b>
Content and relevance or Dissertation	60
Viva	20
Presentation	20

<b>SEMESTER III</b>									
<b>C. No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Cre dit</b>	<b>Marks</b>			<b>H rs/ wk</b>		
				<b>Int</b>	<b>Ext</b>	<b>Tot</b>	<b>T</b>	<b>P</b>	<b>Tot</b>
3.1	GEC3EG07	A03 Writing for Academic and Professional Success	4	20	80	100	60		60
3.2	GEC3 BR08	(BC3B03) Business Regulations	4	20	80	100	60		60
3.3	SDC3PT09	Organisational Behaviour and Communication	4	20	80	100	60		60
3.4	SDC3PT10	Direct Taxation II	4	20	80	100	60		60
3.5	SDC3PT11	Management Accounting, Budgeting and Forecasting	5	20	80	100	75		75
3.6	SDC3PT12 (P)	Direct Taxation: TDS Return Filing Lab	4	20	80	100		60	60
3.7	SDC3PT13 (P)	Financial Analysis and Budget	3						
		Preparation Lab and PSC Coaching	2	20	80	100		75	75
<b>SEMESTER III Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>

**GEC3EG07 (A03) – Writing for Academic and Professional Success****Lecture Hours per week: 3****Credits: 3****Internal: 20, Externa:80****Total Hours : 72**

<b>COURSE CODE</b>	<b>GEC3EG07 (A03)</b>
<b>TITLE OF THE COURSE</b>	WRITING FOR ACADEMIC AND PROFESSIONAL SUCCESS
<b>SEMESTER IN WHICH THE COURSE TO BE TAUGHT</b>	2
<b>NO. OF CREDITS</b>	3
<b>NO. OF CONTACT HOURS</b>	72(4 hrs/wk)

**1. OBJECTIVE OF THE COURSE**

- A. To develop writing skill, to learn to integrate writing and thought and to apply the convections of academic writing correctly.
- B. To acquire the correct sense of format, syntax, grammar, pronunciation and spelling
- C. To acquire concepts, principles and vocabulary of reasoning and argumentation and use analysis, synthesis and evaluation to advance arguments
- D. To gain and understanding of discourse convections ranging from structure and paragraphing to tone and mechanics

**2. COURSE DESCRIPTIONS****I. COURSE SUMMARY**

MUDULE 1: PROCESS OF WRITING	18hrs
MODULE 2 : ELEMENTS OF WRITING	12hrs
MODULE 3: WRITING FOR PROFESSIONAL PURPOSES-i	18hrs
MODULE 4: WRITING FOR PROFESSIONAL PURPOSES-ii	12 hrs
EVALUATION	12hrs
TOTAL	72hrs

**II. COURSE DETAILS:****Module I**

**The Process of Writing:** Introduction to Academic Writing: what is academic writing- Purpose of academic Writing- Types of academic writing- Features of academic writing

Structuring the Essay: Planning an essay- Brain-storming- Organizing and outlining – Writing a Thesis statement- Nature of supporting sentence- writing paragraph- structure of an essay.

Vocabulary for writing: selection of vocabulary- Abbreviations- Choice of nouns and adjectives- Appropriate verbs and adverbs- Conjunctions and prepositions- Prefixes and suffixes- Synonyms- Common errors.

Composing the Content: Writing introductions and conclusions- Ordering the paragraph- Proof-reading and editing- finalizing the final draft.

18hrs

**Module II**

**Elements of Writing :** Shaping Strategies: Discussions, persuasions and argument- Comparison and contrast- Cause and effect- Defining and classifying problems and solutions Mechanics and conventions of writing: Punctuations, Use of articles, Relevance of examples, Generalizations, Academic style.

12hrs

**Module III**

**Writing for Professional Purpose I:** Writing Reviews: Reviewing books- Reviewing movies- Writing product Reviews- Writing case studies

Writing Reports: Feasibility report, progress report – Evaluating reports

Surveys: Conducting surveys- Designing Questionnaires, collecting data- writing descriptive reports

18hrs

**Module IV**

Writing for Professional Purpose II - Writing CVs -Letter writing: Transmittal and cover letters- Emails-Writing summaries –Writing memos- writing blogs -Etiquette in writing

12 hrs

**Core text**

code	Title	Author	Publisher
ENG2A03	WRITING FOR ACADEMIC AND PROFESSIONAL SUCCESS	DR. Jacob George & Dr. Anwar Sadath	University of Calicut



**GEC3BR08 (BC3BO3) BUSINESS REGULATIONS****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60****Course Objectives:**

- To familiarize the students with certain statutes concerning and affecting business organizations in their operations.

**Course Details:**

**Module I :** Business Laws : Introduction - Nature of Business Law - Meaning and definition –Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - Classification of contracts – Offer and acceptance - Consideration - Capacity to contract - Free consent -Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Void agreements -Discharge of contract - Breach of contract and remedies - Contingent contracts -Quasi contracts.

15 Hours

**Module II :** Special Contracts: Contract of Indemnity: Meaning - Nature - Right of indemnity holder and indemnifier - Contract of Guarantee: Meaning - Nature - Rights and liabilities of surety - Discharge of surety from liability - Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee - Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent -Termination of agency.

15 Hours

**Module III :** Sale of Goods Act 1930: Contract for sale of goods -Essentials of a contract of sale - Conditions and Warranties - Caveat emptor - Sale by non owners - Rules as to delivery of goods - Un paid seller and his rights.

10 Hours

**Module IV :** The Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade practices – Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies.

10 Hours

**Module V :** The limited liability partnership Act 2008 – Salient features – Distinction with partnership and company – LLP agreement – partners and designated partners – incorporation document – Extent and limitation of liability of LLP and partners.

10 Hours

**Reference Books:**

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
4. Chandha P.R , Business Law.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani, Business Laws.

**SDC3PT09 - ORGANISATIONAL BEHAVIOUR AND COMMUNICATION****Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 60****Course objectives:**

- Be able to understand and analyze the individual needs, feelings, aspirations;
- Develop skills needed to plan for the implementation of change in an organization;
- Identify and develop effective motivational and leadership skills.

**Course Details:**

**Module-I : Introduction :** Definition & Meaning, Why to study OB, An OB model, New challenges for OB Manager Learning: Nature of learning, How learning occurs, Learning & OB Case Study Analysis

10 Hr

**Module-II : Personality:** Meaning & Definition, Determinants of Personality, Personality Traits, Personality & OB Perception: Meaning & Definition, Perceptual process, Importance of Perception in OB motivation: Nature & Importance, Herzberg's Two Factor theory, Maslow's Need Hierarchy theory, Alderfer's ERG theory Case Study Analysis

10 Hours

**Module-III : Communication:** Importance, Types, Barriers to communication, Communication as a tool for improving Interpersonal Effectiveness groups in organisation: Nature, Types, Why do people join groups, Group Cohesiveness & Group Decision Making- managerial Implications, Effective Team Building Leadership: Leadership & management, Theories of leadership- Trait theory, Behavioural Theory, Contingency Theory, Leadership & Followership, How to be an Effective Leader -Conflict: Nature of Conflict & Conflict Resolution Transactional Analysis: An Introduction to Transactional Analysis Case Study Analysis

20 Hours

**Module-IV : Organisational culture:** Meaning & Definition, Culture & Organisational Effectiveness Human Resource Management: Introduction to HRM, Selection, Orientation ,Training & Development, Performance Appraisal, Incentives

10 Hours

**Module V : Organisational change:** Importance of Change, Planned Change & OB Techniques International OB: An Introduction to Individual & Interpersonal Behaviour in Global Perspectives.

10 Hours

**Suggested Readings:**

1. Steven McShane & Van Glinar, "Organizational Behavior", Tata McGraw Hill Publishing Co.
2. Stephen Robbins, "Organizational Behavior". Prentice Hall India Pvt. Ltd New Delhi.
3. Fred Luthans, "Organizational Behavior". McGraw Hill Book Company.
4. Kavita Sharma, "Organizational Behavior", Pearson India.
5. Ricky Griffin & Georgy Moorehead, "Organizational Behavior", Hough Co. Boston.

**SDC3PT10 - DIRECT TAXATION II****Lecture Hours per week : 4****Internal: 20, External : 80****Credits: 4****Total Hours : 60****Course Objectives-**

- To have an understanding of determination of Total Income and tax payable
- To get an overview regarding returns to be filed by an individual and also assessment procedure

**Course Details**

**Module-I : Clubbing of Income** - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off - Computation of Gross Total Income - Deductions under Chapter VI A -Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U  
Calculation of Tax Liability

20 Hours

**Module II : Tax Management:** Computation of income and Return of income Tax, Filing procedure, E-filing - Assessment, Best judgment Assessment, Self Assessment, Reassessment, Precautionary Assessment, Regular assessment, Important Provisions under Assessment, Appeals, Revisions , Review rectifications, Settlement of cases-Special procedure for assessment of Search cases- E-commerce transactions, Liability in Special cases-- Penalties, Fines and Prosecution.

10 Hours

**Module III****Assessment of Firms and Association of Persons:**

- Assessment of Hindu Undivided Family : Schools of Hindu Law - Residential status of HUF - Income not to be treated as Family income - Computation of Total Income of HUF and Tax liability.
- Assessment of AOP/BOI - Computation of Total Income of AOP/BOI - Tax liability of AOP/BOI - Treatment of share of income from AOP/BOI.

10 Hours

**Module-IV : Tax Deducted At Source:** Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax, Advance Tax, and Refunds.

10 Hours

**Module-V : Income Tax Authorities:** CBDT, Director General, Commissioners and Powers of Authorities: Search& Seizure, Power to Call for Information, Power of Survey, Powers regarding discovery of Information. Types of Penalties, Various Procedures for Imposing Penalties

10 Hours

**Suggested Readings**

1. Dr. Vinod K. Singhanian : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax.

**SDC3PT11 - MANAGEMENT ACCOUNTING, BUDGETING AND FORECASTING****Lecture Hours per week: 5****Credits : 5****Internal: 20, External: 80****Total Hours : 75****Course Objectives:**

- Enhances a student's ability to make effective economic decisions.
- To give students a good understanding about the concepts and techniques of management accounting.

**Course Details:**

**Module I : Management Accounting:** Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting.

20 Hours

**Module II : Analysis and Interpretation of Financial Statements:** Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements (a general discussion only).

15 Hours

**Module III : Ratio Analysis:** Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios - (Focus to be given to problems solving and Interpretation skills)

15 Hours

**Module III : Fund Flow and Cash Flow Analysis:** A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts - Flow of fund - Preparation of Fund Flow statement - Uses and Significance. nB. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods

10 Hours

**Module-V : Managerial Decision making with the help of CVP Analysis :** Marginal Costing - Fixed Cost- Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making : Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown.

15 Hours

**Reference Books:**

1. Dr. S.N. Maheswari : Management Accounting.
2. Saxena : Management Accounting.
3. Made Gowda : Management Accounting.
4. Dr. S. N. Goyal and Manmohan : Management Accounting.
5. B.S.Raman: Management Accounting.
6. R.S.N. Pillai and Bagavathi : Management Accounting.
7. Sharma and Gupta : Management Accounting.
8. J. Batty : Management Accounting.
9. Foster: Financial Statement Analysis, Pearson Education.
10. P.N. Reddy & Appanaiah : Essentials of Management Accounting.

**SDC3PT12(P) - DIRECT TAXATION AND TDS****Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 60****Course Objectives:**

- At the end of the course, will have learnt the concept of taxation and its applications

**Exercises:**

- Calculate taxable pension of an individual
- Calculate Income from Salary of an individual
- Calculate income from house property of an individual
- Calculate capital gain an individual
- Calculate profits and gains of business or profession
- Calculate taxable income of an Individual
- Calculate the tax to be paid by an individual
- Fill the forms of tax return filing
- Determine the procedure for filing tax return

**SDC3PT13(P) - FINANCIAL ANALYSIS AND BUDGET PREPARATION****and****PSC COACHING****Lecture Hours per week: 5****Internal: 20, External: 80****Credits: 5****Hours : 75****Course Objectives:**

- To provide students with the skills to analyze the financial statements of companies in order to carry out an overall effective appraisal.

**Exercises:**

- Prepare financial statements of various companies
- Calculate profitability ratios, liquidity ratios and solvency ratios
- Prepare cash flow and fund flow Statements of a company
- Prepare a family budget
- Prepare a sample budget for a company
- Bank reconciliation statements
- Prepare Chart of Accounts
- Prepare Sales and Accounts Receivables
- Prepare Purchases and Accounts Payables
- Prepare Debit Notes and Credit Notes

**PSC COACHING****Learning objectives :**

- Enable the students to build a successful career in govt. organizations
- Bring confidence and enable the students to focus on their target

**Exercises :**

- Reasoning
- Mathematics
- Current Affairs
- Computer Awareness
- English

SEMESTER IV									
NSQF Level 6									
C. No	Course Code		Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
4.1	GEC4EG09	04 Zeitgeist: Reading on Society and culture	4	20	80	100	60		60
4.2	GEC4ED10	(BC4A13 )Entrepreneurship Development	4	20	80	100	60		60
4.3	SDC4PT14	Indirect Taxation	4	20	80	100	60		60
4.4	SDC4PT15	Auditing and Corporate Governance	4	20	80	100	60		60
4.5	SDC4PT16 E1 /E2	E1 – (BC3A12) Professional Business Skills E2 – (BB4A14) Banking & Insurance	5	20	80	100	75		75
4.6	SDC4PT17(P)	Indirect Taxation –GST and Bank Test Coaching	3 2	20	80	100		75	75
4.7	SDC4PT18(Pr)	Internship / Mini Project (One month internship for audit practices )	4	0	100	100		60	60
<b>Semester IV Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>

**GEC4EG09 (04) - ZEITGEST: READINGS ON READING ON SOCIETY AND CULTURE****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 90****1. OBJECTIVES OF THE COURSE**

- a. To inculcate the value enshrined in the constitution of india and to provide an insight on the secular framework of the county.
- b. To familiarize the learners with concepts such as conservation, sustainability and the life of marginalized and their interconnectedness.
- c. To foster among the learners an awareness of the diverse problems faced by women and the sexual minorities and to promote a culture of inclusion and mutual respect.
- d. To understand the “human” as articulated among the various cultures and promote a multicultural and plural understanding of rights.

**2. COURSE DESCRIPTION****I. COURSE SUMMARY**

Module 1:	Social Issues	20hrs
Module 2:	Environment	20hrs
Module3:	Gender	18hrs
Module 4:	Human Rights	12hrs
Evaluation:		12hrs
Total		90hrs

**COUSRE DETAILS****Module 1: Indian Constitution and Secularism**

1. Preamble of Constitution of India
2. Should Gandhi’s Assassins be Killed? Pearl S. Buck
3. Toba Tek Singh: Saadat Hassan Manto
4. The Flag: Kamala Das

**Module 2: Sustainable Environment**

1. The End of Living and the Beginning of Survival.
2. On Killing a tree: Gioeve Patel
3. Zlatch the Goat: Issac BAshevis Singer

**Module 3: Gender**

1. The Story of An Hour: Kate Chopin
2. The First Time I Utter A Prayer: Lee Mokobe
3. Claiming an Education: Adrienne Rich

**Module 4: Human Rights**

1. Refugee Blues: W.H Auden
2. Amnesty: Nadine Gordimer

3. Akkarmashi: Sarankumar Limbale (Extract from Chapter 1)
4. The Meaning of Life: Yuval Noah Harari (Extract from Chapter 19)

Code	Title	Author	Publisher
ENG2A04	ZEITGEST :READINGS ON CONTEMPORARY CULTURE	Bos, University of Calicut	University of Calicut

### **GEC4ED10 - (BC4A13) ENTREPRENEURSHIP DEVELOPMENT**

**Lecture Hours per week: 4**

**Credits : 4**

**Internal: 20, External: 80**

**Hours : 60**

**Course Objectives:**

- To familiarize the students with the concept of entrepreneurship.
- To identify and develop the entrepreneurial talents of the students.
- To generate innovative business ideas in the emerging industrial scenario.

**Course Details:**

**Module I : : Entrepreneur and Fundamentals of Entrepreneurship:** Entrepreneurial competencies –Factors affecting entrepreneurial growth - Role of entrepreneur in economic development - Challenges of women entrepreneurs.

15 Hours

**Module II : Micro, Small and Medium Enterprises:** Legal Framework - Licenses - Role of promotional institutions with special reference to KINFRA , KITCO , MSME & DICs - Concessions - Incentives and subsidies.

15 Hours

**Module III : Project Management:** Feasibility and Viability Analysis-Technical - Financial – Network Appraisal and evaluation - Project Report preparation.

10 Hours

**Module IV : Identification of Business Opportunities in the Context of Kerala:** Role of ED Clubs – Industrial Policies - Skill development for entrepreneurs - Business Incubation : Meaning - Setting up of Business Incubation Centers.

10 Hours

**Reference Books:**

1. S.S. Kanka , Entrepreneurial Development, Sultan Chand.
2. Prasanna Chandra , Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill
3. Vasantha Desai , Dynamics of Entrepreneurial Development, Himalaya.
4. C.B.Gupta & N.P. Sreenivasan , Entrepreneurial Development, Sultan Chand.
5. Nirmal K Gupta, Small Industry-Challenges and Perspectives, Anmol Publications.
6. Vasantha Desai, Small scale Industries and Entrepreneurship, Himalaya. g, Jaipur



**SDC4PT14 - INDIRECT TAXATION****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60****Course Objectives:**

- To provide an in depth study of the various provisions of indirect taxation laws and their impact on business decision-making

**Course Details:**

**Module I : Indirect taxes** – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

10 Hours

**Module II : Good and Service Tax Introduction** – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

10Hours

**Module III : Levy and Collection under TNGST/CGST Acts** - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply. Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST Registration procedure under GST- Filing of Returns.

15 Hours

**Module IV : Levy and Collection under The Integrated Goods and Services Tax Act 2017-** Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State supply-Place of Supply of Goods or Services - zero-rated supply.

10 Hours

**Module V : Introduction to Customs Laws in India** – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty draw back.

15 Hours

**BOOKS FOR REFERANCE:**

1. Indirect Taxes - V.S.Datey. Taxmann Publication(p) Ltd.New Delhi
2. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi
3. Indirect Tax - V.K.Gupta,
4. Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan

**SDC4PT15 - AUDITING AND CORPORATE GOVERNANCE****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60****Course Objectives:**

- To provide knowledge of auditing principles and techniques and
- To familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

**Course Details:**

**Module I : Auditing** – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit - 10 hours

**Module II : Audit Procedures:** Vouching - Definition - Features - Examining vouchers -Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assets and liabilities – 10 hours

**Module III : Internal Control** - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types – Auditors certificate. 20 hours

**Module IV : Conceptual Framework of Corporate Governance:** Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism - 10 hours

**Module V : Major Corporate governance failures** - BCCI (UK) - Maxwell Communication (UK) - Enron (USA – Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance. 10 hours

**Suggested Readings:**

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, NewDelhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Delhi
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private L td., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, Delhi
7. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, Delhi

**SDC4PT16 (EI) - BCM3A12 PROFESSIONAL BUSINESS SKILLS**

**Lecture Hours per week: 5**  
**Internal: 20, External : 80**

**Credits: 5**  
**Total Hours : 75**

**Objectives:**

To update and expand basic Informatics skills of the students

To equip the students to effectively utilize the digital knowledge resources for their study

**Module I**

Professionalism: Meaning -Definition – Characteristics - Traits and Qualities of a good professional - Professionalism in business - Professional Skills: important soft skills for

business success- Professionalism in Communication: Verbal Communication: Professional Presentation - Different Presentation Postures- Written Communication: Email - Significance of Email in business – Email etiquette: format - rules – dos and don'ts - Technical Documentation: Standards – Types 15 Hours

**Module II**

E-Learning :Introduction of electronic learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in e-earning- different approaches for e-Learning delivery - E-learning in India 12 Hours

**Module III**

Business Data Analysis : Features of New Generation Computers – Concept of data analysis – Business Data Analysis – Data Analyst – Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis – Big Data Analysis - Role of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics 18 Hours

**Module IV**

Socio - Cyber Informatics: IT and society - Digital Divide – Digital natives-Cyber space-

New opportunities and threats - Cyber ethics - Cyber-crimes -Types - Cyber Laws – Organisations related with cyber laws-Cyber addictions - Information overload - Health issues - e-waste and Green Computing –Recent E-governance initiatives in India

15 Hours

#### Module V

Digital Marketing : Introduction to Digital marketing Environment –meaning & Concept – Need for digital marketing – Advantages and disadvantages of digital marketing -Trends in digital marketing- Types of digital marketing – Business models in digital marketing Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C), Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of online advertising - Top e-commerce websites around the world and its scenario in India.

PPC (Pay per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads

20 Hours

#### **References Books:**

1. Professional Business Skills – Lee Pelitz 2<sup>nd</sup> Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
4. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
5. Daniel Minoli&EmmaMinoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
6. Godfrey Parkin,DigitalMarketing:Strategies for online success,New Holland publishers Ltd,2009
7. Damian Ryan,Understanding Digital marketing:Marketing strategies for Engaging the Digital generation,Kogan page,3<sup>rd</sup> Edition,2014
7. Jonah Berger,Contagious Why things catch on,Simon&Schuster,2013
8. Turban E, Armson, JE, Liang, TP &Sharda, Decision support and Business Intelligence Systems, 8<sup>th</sup>Edition, John Wiley & Sons, 2007
9. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
- 10.Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
- 11.Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATAMcGraw-Hill Edition, 2008
- 12.Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, GalitShmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
- 13.Data Mining: Concepts and Techniquesll, Morgan Kaufmann Publication, 3<sup>rd</sup> Edition, 2011  
Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcelt, O‘ Reilly Media Publication, 2013

**SDC4AT16 (E2) BBA4A14 – BANKING AND INSURANCE****Lecture Hours per week: 5****Credits: 5****Internal: 20, External: 80****Total Hours : 75****Objectives:**

- To enable the students to acquire knowledge about basics of Banking and Insurance.
- To familiarize the students with the modern trends in banking.

**Module 1 :** - Introduction to Banking : Meaning and definition - Origin and development of banking –Customer of a bank - Structure of banking in India - Banks and economic development -Functions of commercial banks (conventional and innovative functions) - Central bank RBI – Functions - Emerging trends in banking. Activity: List out the name of banks as per their different category  
Assignment: Procedure for creating an account in a bank **10 Hours**

**Module 2 :** Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments -Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement -Significance - Regularity of endorsement - Liability of endorser -Electronic payments. Activity / Assignment: Writing of cheque , writing of challan for Demand Draft, Procedures for a Bank Loan. **15 Hours**

**Module 3 :** E-Banking-centralized online real time electronic banking ( CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - Echeque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion.  
**Activity / Assignment:** Chelan filling for RTGS, EFT and NEFT: Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards  
:Procedure for application or activation of net banking, m-banking and tele-banking. **15 Hours**

**Module 4 :** Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance. Activity / Assignment: List out different names of insurance companies **14 Hours**

**Module 5** : Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy—Assignment and nomination - title and claims - general insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India. Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage. **10 Hours**

**Reference Books:**

1. . Jyotsna Sethi and Nishwan Bhatia's *Elements of Banking and Insurance*, published by PHI .
2. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II)Vol- III.
3. Varshaney: Banking Law and Practice.Sultan Chand
4. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
5. Inderjit Singh, RakeshKatyal& Sanjay Arora: Insurance Principles and Practices,Kalyani Publishers,.
6. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
- 7.G. Krishnaswamy : Principles & Practice of Life Insurance
8. Kothari &Bahl: Principles and Pratices of Insurance
9. B.S. Khubchandani, "Practice and Law of Banking",MacMillan India Ltd
9. K.C. Nanda," Credit Banking", Response Book, Sage Publication

**SDC4PT17(P) - INDIRECT TAXATION- GST  
AND  
BANK TEST COACHING**

**Lecture Hours per week: 5****Internal: 20, External: 80****Credits: 5****Total Hours : 75****INDIRECT TAXATION- GST****Course Objectives:**

- To acquire concept of indirect taxation.
- Enable the students to understand the practical application of GST

**Exercises:**

- Determine the structure of GST
- Create Accounting Vouchers in Tally with GST
- Create different GST Invoices in Tally
- Create GST E-Way Bill in Tally
- Prepare table showing the GST rates of various services

**BANK TEST COACHING****Objectives:**

- Enable the students to secure a growing career in banking sector.
- Bring confidence and enable the students to focus on their target

**Exercises:**

- Reasoning

- Quantitative Aptitude
- Current Affairs
- General Knowledge
- English
- Computer Awareness

**SDC4AT18 (Pr)      INTERNSHIP / MINI PROJECT**

**Lecture Hours per week: 4**

**Credits: 4**

**External: 100**

**Total Hours : 60**

**Course Objectives:**

Every student may opt for a 20 days internship in audit practices in any of the auditing firms, auditor, commercial organizations, private organizations, etc, or a mini project in the college itself with the guidance of the faculty at the department. Each student should submit their Project Report (in duplicate) within a period of two weeks at the department. This period shall be counted from the last date of completion of their Training. The supervisor in the organization under whose guidance the training is carried out will be required to grade the student's report.

An Internship Completion Certificate from the organization in which the student is undergoing internship should also be submitted at the Department. External Evaluation may be done by the external examiner after evaluating the internship report or project report submitted by the students. The mark distribution for Internship/Project shall be in the following pattern.

<b>Distribution</b>	<b>Marks</b>
Content and relevance or Dissertation	60
Viva	20
Presentation	20

**Course Content:**

- Ledger scrutiny
- Balance Confirmation with supporting documents
- Vouching and preparation of financial statements etc.
- Error checking like error of commission, omission etc.
- Examining the system of internal check.
- Checking the arithmetical accuracy of books of accounts, verifying it.
- Verifying the authenticity and validity of transactions.
- Confirming existence and value of assets and policies.

SEMESTER V									
C. No	Course Code	Course Name	Credit	Marks			Hrs/ wk		
				Int	Ext	Tot	T	P	Tot
5.1	GEC5HR11	(BC3C03)Human Resource Management	4	20	80	100	60		60
5.2	SDC5PT19	(BC2C02 )Marketing Management	4	20	80	100	60		60
5.3	SDC5PT20	Quantitative Techniques for business	4	20	80	100	60		60
5.4	SDC5PT21	E3 - Corporate Taxation and Tax Planning E4 - (MCM4C15) Income Tax Law Practice and Tax Planning	5	20	80	100	75		75
5.5	SDC5PT22 E3 / E4	E5 – (BBA5B09) Operation Management E6 – (BBA6B13) Management Science	4	20	80	100	60		60
5.6	SDC5PT23 (P)	Advanced Microsoft Excel for Financial Analysis	5	20	80	100		75	75
5.7	SDC5PT24 (P) E7/E8	E7- Case Study : Business Research Methods E8 - Capital Marketing Operations (stock exchange)	4	20	80	100		60	60
<b>Semester V Total</b>			<b>30</b>			<b>700</b>	<b>315</b>	<b>135</b>	<b>450</b>

### GEC5HR11; – (BC3C03) HUMAN RESOURCE MANAGEMNT

**Lecture Hours per week: 4**

**Internal: 20, External: 80**

**Credits: 4**

**Total Hours : 60**

#### Course Objectives:

- To familiarize the students with the different aspects of managing Human Resource
- To equip the students with appropriate knowledge and skills required for acquisition, development and retention of Human Resources.

#### Course Details:

**Module I : Introduction to Human Resource Management:** Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personal management Vs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic human resource management

10 Hours

**Module II : Human resource planning, Recruitment and selection:** Job analysis---process of job analysis-job discretion- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—Recruitment--source of recruitment-methods.

10 Hours



**Module III : Placement, Induction and Internal mobility of human resource:** Training of employees—need for training-objectives- approaches --methods-training environment- areas of training- Training evaluation

10 Hours

**Module IV : Performance appraisal and career planning:** Need and importance- objectives process-methods and problems of performance appraisal- . Concept of career planning –features- methods –uses career development.

15 Hours

**Module V : Compensation management and grievance redressal:** Compensation planning objectives- Wage systems- factors influencing wage system-. Grievance redressal procedure- discipline- approaches-punishment- essentials of a good discipline system. Labour participation in management

15Hours

#### Reference Books:

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.
5. Greenhaus, J.H., Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
7. Aswathappa. K, Human Resource Management
8. Subba Rao, Human Resources Management. Michael Porter, HRM and Human Relations.
9. Garry Dessler and BijuVarkkey, Human Resource Management, Pearson 2012

### SDC5PT19 - MARKETING MANAGEMENT

**Lecture Hours per week: 4**

**Credits: 4**

**Internal: 20, External: 80**

**Total Hours : 60**

#### Course Objectives:

- To provide basic knowledge about the concepts, principles, tools and techniques of marketing.
- To impart necessary knowledge to choose a career in the field of marketing.
- To expose the students to the latest trends in marketing.

#### Course Details:

**Module I : Marketing Management:** The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing management tasks –Analyzing consumer markets-Factors influencing consumer behaviour-Buying decision process - market segmentation; bases for segmenting consumer markets – market targeting - marketing of services - rural marketing in India; potential, challenges and strategies.

15 Hours

**Module II : Creating and Capturing Value:** The fundamentals of product management; product levels; customer value hierarchy– Classification of product–Managing brands and brand equity-Product

and Services differentiation-Product and brand relationships - Product Life Cycle Marketing Strategies - New product development-Packaging, labeling, Warranties and Guarantees. Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.

15 Hours

**Module III : Delivering Value:** Distribution -marketing channels and value networks-role of marketing channels - channel design and management decision-channel integration and system-conflict, cooperation and competition-Managing retailing, wholesaling and logistics-Direct and online marketing

10 Hours

**Module IV : Communicating Value:** Integrated Marketing Communications; role of marketing communication; developing effective communication; marketing communication mix - managing advertising; deciding on media and measuring effectiveness ; communicating to rural audience- Sales Promotion - Personal selling; principles of personal selling-Events and experiences-Public relation-Interactive marketing-word of mouth marketing.

10 Hours

**Module V : E-commerce and E-marketing:** Concept and nature; Reason for growth of e-marketing - E-commerce marketing practices; types of E-commerce; E-commerce business models; E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in E commerce.

10 Hours

#### Reference Books:

1. Philip Kotler, Kevin Lane Keller, "*Marketing Management*" (15e), Pearson India Education Services
2. V S Ramaswamy & S Namakumari, "*Marketing Management*" (Latest Edition)- McGraw Hill Education ( India) Private Limited, New Delhi
3. S.A. Sherlekar, "*Marketing Management-Concepts and Cases*", Himalaya Publishing House Pvt Ltd
4. William J Stanton, "*Fundamentals of Marketing*", McGraw Hill Publishing Co, New York
6. Rayport, Jeffrey F and Jaworksi. Bernard J, "*Introduction to E-Commerce*", Tata Mc Graw Hill

## SDC5PT20 - QUANTITATIVE TECHNIQUES FOR BUSINESS

**Lecture Hours per week: 4**

**Credits: 4**

**Internal: 20, External: 80**

**Total Hours : 60**

#### Course Objectives:

- To familiarize student with the use quantitative techniques in managerial decision making
- Enables the students to know the scientific approach to decision making when solving business problems.

#### Course Details:

#### Module I

**Quantitative Techniques:** - Introduction - Meaning and definition - Classification of Q.T and other disciplines -Application of QT in business -Limitations.

05 Hours

#### Module II

**Correlation and Regression Analysis :** Meaning and definition of Correlation - Karl Pearson's coefficient of correlation - Rank correlation - Regression - Types -Determination of simple linear regression

60

20 Hours

### Module III

**Set Theory - Probability:** Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem –Conditional probability- Inverse probability- Baye'sTheorem.

10 Hours

### Module IV

**Theoretical Distribution:** Binomial distribution - Basic assumptions and characteristics -Fitting of binomial distribution - Poisson distribution - characteristics - Fitting of Poisson distribution - Normal distribution - Features and properties - Standard normal curve.

10 Hours

### Module V

**Statistical Inference :** Testing of hypothesis - Procedure - Error in testing - Two tail tests and one tail tests - Non parametric tests (Chi-square test only) - Parametric tests - Z test -Test of significance of large samples-Test for two sample means-Small sample mean tests - Students t test - Analysis of Variance - F test - One way ANOVA .

15 Hours

### Reference Books:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Managemet",Tata Me Graw Hill, 2003.
5. J.K. Sharma, "Business Statstics:", Pearson, 2004
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", Me Millan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.

## SDC5PT21 (E3) - CORPORATE TAXATION AND TAX PLANNING

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

**Total Hours : 75**

### Course Objectives:

- To familiarize the students with the latest provisions of the Indian Corporate Tax Laws and to learn about the computation of Taxable Income of Companies.
- To acquaint with the concept of Tax Planning and Tax Management under Income Tax law.

### Course Details:

**Module I :** Assessment of Companies : Definition of Company - Types of Companies - Residential status and incidence of tax - Carry forward and set off of losses in the case of Companies - Deduction available to Corporate Assessee - Computation of Corporate Tax.

15 Hours

**Module II :** Computation of Taxable Income & Tax.Liability : Special provisions applicable to assessment of Total Income of Companies - Computation of Total Income of Companies Determination

of amount of Corporate Tax liability - Minimum Alternative Tax (MAT) Tax on distributed profits of domestic Companies - Tax on amount distributed to unit holders - Security Transaction Tax.

25 Hours

**Module III :** Introduction to Tax Planning : Meaning of Tax Planning and Management, Tax evasion and Tax avoidance - Nature and scope of Tax Planning and Management in the Corporate Sector - Justification of Corporate Tax Planning and Management.

10 Hours

**Module IV :** Tax Planning For Specific Management Decisions : Tax Planning with Capital structure decisions - Dividend Policy - Bonus shares -Investments and Capital Gains - Owning or Leasing of an asset - Make or buy, repair /replace, export or domestic sales, shut down or continue.

15 Hours

**Module V :** Tax Planning For Setting up of a New Business: Implication of Tax Concessions and Incentives for Corporate decision in respect of setting up of a new business, location, nature and form of business - Tax Planning relating to Special Economic Zone (SEZ), Export Processing Zones, Infrastructure Sector and backward areas - Tax Incentives for exports.

10 Hours

(Theory and Problem may be in the ratioS of 50% and 50% respectively)

#### Reference Books :

1. Mehrotra H.C, Goyal S.P,'Direct Taxes', Sahitya Bhavan, New Delhi.
2. Bhagavathi Prasad, 'Direct Taxes Laws & Practice',. Wishwa Prakashan, New Delhi.
3. Vinod K Singhanian, Monica Singhanian, 'Corporate Tax Planning And Business Tax Procedure', Taxman Publications Pvt Ltd, New Delhi.
4. 'Corporate Tax Planning And Management', Lakbotia Vision Publishers.
5. Aggarwal P. K, 'Tax Planning For Companies', Hind Law Publishers, New Delhi.
6. Lai B.B & N. Vashisht, 'Direct Taxes - Income Tax & Tax Planning', Konark Publishing
7. Girish Ahuja &. Ravi Gupta, 'Direct Tax Law And Practice And Tax Planning', Bharat Law House Pvt Ltd, New Delhi.
8. Manmohan, 'Direct Taxes With Tax Planning'.

**SDC5PT21 - E4 – (MCM4C15) Income Tax Law Practice and Tax Planning**

**Lecture Hours per week: 5**  
**Internal: 20, External: 80**

**Credits: 5**  
**Total Hours : 75**

**Objectives:**

- To acquaint the students with theoretical and practical knowledge of assessment and tax planning of different assesses
- To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.

**Module 1:** Assessment of firms- (including limited liability partnership) –Computation of book profit-Remuneration to partners –Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI- Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI

**15 hours Module**

**Module 2:** Assessment of Co-operative societies and trusts-Deductions under 80 P-Tax Planning-Trusts-Definition-creation-types-tax exemptions-Assessment of trusts-Tax planning

**15 hours**

**Module 3:** Assessment of Companies: Residential status and incidence of tax-Special Provisions applicable to assessment of total income of companies-Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax-Tax on distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax.

**20 hours Module**

**Module 4: Corporate** tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest-Financial Management decisions, Capital Structure, dividend policy and bonus shares.

**15 hours**

**Module 5:** Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ)and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives for exporters.

**10 hours**

**References:**

1. VK Singhania, Direct Tax's Planning and Management, Taxman, Latest Edition.
2. VS Sundaram, Commentaries on the Law of Income Tax in India, Pearson Law Publishers, Latest Edition.
3. AC SampatAyengar, Law of Income Tax, Bharat Law House, Latest Edition.
3. Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan, Latest Edition.
4. Kaushal Kumar Agarwal, Direct Tax Planning and Management, Atlantic Publishers, Latest Edition.
5. Dr.H . C Mehrotra and Dr.S.P. Goyal , Income tax including tax planning and Management, Sahitya Bhavan Publications, Latest edition

**SDC5PT22 ( E5) (BBA5B09) Operation Management****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60**

**Objectives:** To familiarize the students with the concepts, tools and practices of operations management and to learn about the decisions and processes of operations management in a business firm.

**Learning Outcomes:**

On learning the course the students will be able to-

1. Understand the different concepts of operation Management.
2. Acquire the knowledge to make plans at the operational level of an industry

**Module I : Operations Management:** meaning, scope and objectives— OM decisions-historical evolution of OM - interaction of operations management with other areas—manufacturing and non manufacturing operations and their characteristics. **12 Hours**

**Module II : Facilities Planning:** plant location—factors determining plant location—Product design & Process selection- Types of Processes- Plant layout— Product layout, Process layout, Cellular layout & Fixed position layout—Assembly line balancing- materials handling equipments. **14 Hours**

**Module III : Capacity Planning:** Types of capacity—maintenance management—types of maintenance -work study—method study & work measurement, work measurement techniques – Time & Motion Study- Components of Time Study. **12**

**Hours**

**Module IV : Aggregate Planning:** Master production schedule (MPS) – Material requirement planning (MRP) - Objectives. Elements of MRP- Inputs,outputs- Inventory management – opposing views of inventory, reorder point, safety stock, lead time, Basic EOQ model, Inventory classification models. **14 Hours**

**Module V : Quality Control**—Concept of quality—quality planning—statistical quality control—controlcharts( X chart and R chart Only)— Seven Tools of Analysis –Control Chart, Pareto Diagram, Ishikawa Diagram, Histogram, Flow Charts, Scatter Diagram, and Stratification- Concept of quality circles. **12 hours**

**References:**

1. Russell, Roberta S, and Bernard W.Taylor III, Operations Management, Pearson Education.
  2. Chase:Operations Management for Competitive Advantage, Tata McGraw Hill.
  3. Buffa, E.S., 'Modern Production Management', New York, John Wiley.
  4. Adam, E.E. and Ebert, R.J., 'Production and Operations Management' Prentice Hall of India,
  5. Chary, S.,N., Production and Operations Management', Tata McGraw Hill
  6. Norman Gaither, Greg Fraizer, Operations Management, CENGAGE Learning.
  7. KanishkaBedi, Production & Operations Management, Oxford University Press.
- ory.

**SDC5PT22 (E6) (BBA6B13) Management Science****Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60**

**Objective:** To provide a basic knowledge about operations research and to acquaint the students some common operations research tools for various business decision marketing situations.

**Learning Outcomes:**

On completion of the course the students will be able to learn different OR techniques useful in managerial decisions.

**Module I : Operations Research:** Concept - Meaning and Definition – Development of OR – Characteristics of OR – Scope & Objectives of OR – Phases of OR – Techniques of OR – OR and Modern Business Management. **10 hours**

**Module II : Linear Programming Problem:** Meaning & Objective of LP – Applications of LP – Formulation of Mathematical Model to a LPP – Objective function – Constraints – Solution to LPP (Graphical solution only) – Advantages & Disadvantages of LP. **10 hours**

**Module III : Network Analysis:** Meaning and Objectives – Network Techniques – Managerial applications of Network Techniques – PERT & CPM – Network diagram – activity – Event – Dummy Activity – Construction of Network diagram – Numbering of events – Activity & Event times – Float & Slack – Steps in the application of CPM – Critical activity – Finding of critical path & Estimated Duration – Time estimates in PERT – Steps involved in PERT calculations – Difference between PERT & CPM (only simple problems are expected – Crashing of activity timing not expected) **20 hours**

**Module IV : Decision Theory:** Decision making situations – Decision making under certainty - Decision making under uncertainty : Payoff, Regret (Opportunity loss), Maximax criterion – Minimax criterion, Laplace criterion & Hurwicz alpha criterion – Decision making under risk : Expected Monetary Value (EMV) , Expected Opportunity Loss (EOL) , Expected Value of perfect information (EVPI) – Decision making under competition – Game Theory (Theory only) – Decision Tree. **10 hours**

**Module V : Transportation Model:** Structure of Transportation problem – solution for Transportation problem – North West Corner Method (NWCM) – Least Cost Method (LCM) – Vogel's Approximation method (VOM) (Simple problems only). **10 hours**

**Reference Books:**

- 1)– V.K Kapoor, Operation research Techniques for Management Sulthan Chand & Sons. 2)– Taha, Operations Research - An Introduction Prentice hall.
- 3)– J.K. Sharma. Operations Research Theory and Application
  1. – J.K. Sharma, Operations Research Problems and Solutions Macmillan. 5)– Paneerselvam, Operations Research Prentice hall of India Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHI Learning, 2011.



**SDC5FT23(P) - Advanced Microsoft Excel for Financial Analysis****Lecture Hours per week: 5****Credits : 5****Internal: 20, External: 80****Total Hours :75****Course Objectives:**

- To equip the students with the skills of using MS Excel for financial analysis and forecasting financial statements.
- To enable the students to acquire knowledge about Excel Applications in Accounting and Auditing.

**Course Details:**

**Module I :** Working with XML and Advanced in Macros: Understanding of XML – XML in Excel – Creating XML Maps from Excel file – Exporting & Importing XML data – working with XML tables – Refreshing data from XML – Understanding of Macros – Recording of Macros – Assigning a button to Macros – Absolute and Relative references in Macros.

20 Hours

**Module II :** Applied Financial Analysis, Forecasting and Mathematical and Statistical Tools for Financial Analysis: Understand Financial Analysis – Du-Pont Analysis – Leasing Decision – Financial Shenanigans – Equity Analysis – Chart Creation – Scenarios and Case Studies – Statistical features of Excel – Testing of Hypothesis – Confidence Interval – Level of Confidence and Level of Significance – ANOVA – Regression Analysis.

20 Hours

**Module III :** Application of MS-Excel: Various Tools available in Excel regarding Costing and Finance – Using Excel Tools in Practical Situation.

10 Hours

**Module IV :** Useful Excel Functions for Auditing and Formula Auditing: Various Excel Functions – Application of Excel Functions – Difference and Similarities Between Different Functions – Intricate Features of the Functions and Their Arguments – How Multiple Functions can be Combined in some Illustrative Situation – Concept of Formula Auditing – Various Features available in the Formula Auditing Group – Relevant Options of Go To Special Window for Formula Auditing – Handy Tips for Better Formula Auditing.

15 Hours

**Module V :** Data Analysis Using MS Excel: Need for Data Analysis – Various Tools Available for Data Analysis – Pivot Table in Depth – Practical Case Studies

10 Hours

**Reference Books:**

1. Bill Jelen and Michael Alexander, Microsoft Excel 2019 Pivot Table Data Crunching (Business Skills) Paperback – Illustrated, Kindle Edition
2. Katherine T. Smith, L. Murphy T Smith, Lawrence C. Smith, Microsoft Excel for Accounting: Managerial and Cost Paperback – Import, ISBN-10 : 0130085537, ISBN-13 : 978-0130085535, Pearson
3. Neale Blackwood, Advanced Excel Reporting for Management Accountants, Print ISBN:9781118657720 |Online ISBN:9781118777169, John Wiley & Sons, Inc.
4. The Institute of Chartered Accountants of India, Advanced Integrated Course on Information Technology and Soft Skills (AICITSS), SAP Print Solutions Pvt. Ltd, Mumbai.
5. A. Maheshwari, Data Analytics Made Accessible, Pearson.
6. Business Intelligence and Data Mining Made Accessible, on Amazon Kindle
7. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
8. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.

**SDC5PT24 (P) (E7) CASE STUDY: BUSINESS RESEARCH METHODS**

**Lecture Hours per week: 4**  
**Internal: 20, External: 80**

**Credits: 4**  
**Total Hours : 60**

**Course Objectives:**

- To acquire the ability to capture complexities of real-life situations so that the phenomenon can be studied in greater levels of depth.
- To analyse specific issues within the boundaries of a specific environment.

**Course Details:**

Every student should do a case study based on the topic business research methods. Students can approach organizations / institutions for data collection and analysis if needed. At the end of the course students should present their case study along with the case study report in front of the examiners.

Internal evaluation will be done by the faculty in charge itself and external evaluation will be done by the external examiner after evaluating the presentation and case study report .

<b>Distribution</b>	<b>Marks</b>
Internal	20
External	80

**SDC5PT24 (P) (E8) CAPITAL MARKETING OPERATIONS –LAB**

**Lecture Hours per week: 4**  
**Internal: 20, External: 80**

**Credits: 4**  
**Total Hours :60**

**Exercises:**

- Mock Trading in Mutual Funds
- Mock Trading in various securities
- Determine the reasons for fluctuations in stock price
- Determine the stock market indices of various companies
- Find out the value of various companies (screener.in)
- Based on the SML, indicate whether a security is undervalued, overvalued or properly valued.
- Gaming Session
  1. Stock Market Crossword Puzzle
  2. The Stock Market Game (A program of the SIFMA Foundation)
- To develop the practical skills of students they will also practice on various modules of NSE Learn to Trade Software as per details given below.

SN	Name of NSE -	NLT Module Class
1		Arithmetic Skill Accelerator (ASA) XII 2
2		NOW Simulation Equity Shares (NSS) XII 3
3		NOW Simulation Equity Derivatives (NSD) XII

SEMESTER VI									
NSQF Level 7									
C.No	Course Code	Course Name	Credit	Marks			Hr s		
				Int	Ext	Tot	T	P	Tot
6.1	SDC6PT25(Pr)	Internship & Project (900 hrs.)	30	0	100	100		900	900
<b>Semester VI Total</b>			<b>30</b>			<b>100</b>			<b>900</b>
<b>Grant Total</b>			<b>180</b>			<b>3600</b>			<b>3150</b>

### SDC6PT25 (Pr) - Internship & Project (900 hrs.)

#### Course Objective

- To provide students with advanced instructions and experience in the industrial sector.

#### Course Details

- Each student is required to undergo an internship of 900 Hours in a Banking Industry/ Manufacturing Organizations / Auditing / Accounting and Taxation etc approved by the institution under the supervision of a guide.
- Along with the internship each student shall do an individual Project Work.
- Each student should submit a synopsis of the project work they intend to do to their concerned guide for approval before the commencement of their internship.
- Students are required to observe the functioning of a industrial sector, the various processes, and the steps involved in each process. All functions and activities of the organization should be carefully recorded, and possible samples should be collected.
- At the end of the Internship he/she is required to prepare and submit a detailed report in the prescribed format with a diary of daily work and proofs of work done during the internship period.
- Monthly Reviews should be done by the department guides to check and rate the students progress in the internship and project.
- The evaluation of the Internship report and the Project Production work (along with a Viva-Voce pertaining to Internship work and Project) will be done by an External Examiner appointed by the University.

- An Internship Completion Certificate from the organization in which the student is undergoing internship should also be submitted at the Department.
- All students shall submit 2 copies of the Internship report to the department before the commencement of the 6th semester exam.
- If any student fails to do the Internship or Project or Both, his/her result will be withheld until the internship requirement is met within 12 months from the completion of the course.
- Semester End Examination: 100 Marks

External Evaluation may be done by the external examiner after evaluating the internship report or project submitted by the students. The mark distribution for Internship/Project shall be in the following pattern.

<b>Distribution</b>	<b>Marks</b>
Content and relevance or Dissertation	60
Viva	20
Presentation	20

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