



**UNIVERSITY OF CALICUT**

**Abstract**

General & Academic Branch -Faculty of Commerce and Management Studies - Corrected Scheme and Syllabus of B.Voc -Professional Accounting and Taxation programme, from 2021-22 admission onwards - Subject to Ratification by the Academic Council- Approved - Orders issued

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**G & A - IV - E**

U.O.No. 17310/2023/Admn

Dated, Calicut University.P.O, 09.11.2023

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*Read:-*1.U.O.No. 8017/2023/Admn Dated 17.05.2023.

- 2.Letter dated 27.09.2023 from the Principal, EMEA college of Arts and Science.
- 3.Letter dated 13.10.2023 from the Chairman, Board of Studies in Commerce (UG).
- 4.Email dated 31.10.2023 from the Dean, Faculty of Commerce and Management Studies .
- 5.Order of Vice Chancellor in the file of even No. dated 06.11.2023.

**ORDER**

1. As per the U.O read (1) above, the revised Scheme and Syllabus of B.Voc Professional Accounting and Taxation programme was implemented w.e.f from 2021-22 admission onwards.

2. As per the paper read as (2), the Principal, EMEA College of Arts and Science had forwarded the Scheme and Syllabus of B.Voc-Professional Accounting and Taxation (for 2021 admission onwards) making some corrections in it. The corrections in the Scheme and Syllabus of B.Voc-Professional Accounting and Taxation implemented for 2021 admission onwards are noted below

- The Internal and External marks of the papers, SDC4PA17 - Indirect Taxation, and SDC5PA25 - Quantitative Techniques for Business - are corrected from 15 & 60 to 20 & 80 respectively.
- An additional paper SDC5PA30 (P)-Project/Industrial Visit of 4 credit is added to Fifth Semester in order to attain the total credit of 30 in a semester.

3. As per the paper read as (3), the Chairman, Board of Studies in Commerce (UG) had verified the above corrections made in the Scheme & Syllabus of B.Voc-Professional Accounting and Taxation and recommended to approve the same.

4. The corrections made in the Scheme & Syllabus of B.Voc-Professional Accounting and Taxation approved by the Chairman, Board of Studies in Commerce (UG) was approved by the Dean, Faculty of Commerce and Management Studies, vide paper read as (4).

5. Sanction has been accorded by the Vice Chancellor to implement the corrected Scheme and Syllabus of B.Voc Professional Accounting and Taxation programme for 2021 admission onwards, subject to ratification by the Academic Council.

6. The corrected Scheme & Syllabus of B.Voc- Professional Accounting and Taxation programme w.e.f 2021 admission onwards is, therefore, implemented and orders are

issued accordingly.

(Syllabus appended).

Ajitha P.P

Joint Registrar

To

1. The Principal of Colleges concerned 2. The Controller of Examinations

Copy to: PS to VC/PA to PVC/PA to Registrar/PA to CE/JCE VII/EX & EG sections/GA I  
F/SF/DF/FC.

Forwarded / By Order

Section Officer

# UNIVERSITY OF CALICUT



## BACHELOR OF VOCATION (B.Voc)

IN

## PROFESSIONAL ACCOUNTING AND TAXATION

### UNDER THE FACULTY OF COMMERCE

#### SYLLABUS

(FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2021–22 ONWARDS)

THENHIPALAM, CALICUT UNIVERSITY P.O  
KERALA, 673635, INDIA

# **Proposed Syllabus**

For

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

**IN**

**PROFESSIONAL ACCOUNTING AND TAXATION**

**As per the guidelines of UGC**

# **Regulations for B.Voc 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 450hours)  
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 Item6).
- 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 GEC2EG04	A01 A02
2	1	1.2	GEC1ML02 GEC1AR02  GEC1HD02	MAL1A01(2) ARB1A07(1) (A07)
3	2	2.1	GEC3EG07 GEC4EG10	A03 A04
4	2	2.2	GEC2ML05 GEC2AR05  GEC2HD05	MAL2A02(2) ARB2A08(1) (A09)

### 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.

Awards	Duration
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



## 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 annexure2.

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 is 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:

<b>Assessment</b>	<b>Mark</b>
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

<b>Attendance</b>	<b>Marks</b>
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, Section B and Section C). 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 consists 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.**

The external QP with 80 marks and internal examination is of 20 marks. Duration of each external examination is 2.5 Hours. The pattern of External Examination is as given below. The students can answer all the questions in Sections A&B. But there shall be Ceiling in each section.

#### **Section A**

Short answer type carries 2 marks each - 15 questions Ceiling – 25

#### **Section B**

Paragraph/ Problem type carries 5 marks each - 8 questions Ceiling – 35

#### **Section C**

Essay type carries 10 marks (2 out of 4) 2X10 = 20

Total -----  
80

### **Question paper type 2**

The external QP with 60 marks and Internal examination is of 15 marks. Duration of each external examination is 2 Hours The pattern of External Examination is as given below. The students can answer all the questions in Sections A & B. But there shall be Ceiling in each section.

#### **Section A**

Short answer type carries 2 marks each - 12 questions Ceiling – 20

#### **Section B**

Paragraph/ Problem type carries 5 marks each - 7 questions Ceiling – 30

#### **Section C**

Essay type carries 10 marks (1 out of 2) 1X10=10

Total -----  
60

## 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 weight age.

- 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 weight age 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)

<b>Marks scored</b>	<b>Grade</b>	<b>Remarks</b>
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 BVoc 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 2.52.
2. The candidate should remit the fees prevailing that time.
3. B. Voc governing council will take the decision regarding the rejoining.

## **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.

.....  
*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, Professional Accounting and Taxation	Commerce (UG)
2	Auto Electricals and Electronics	Electronics (Single Board)
3	Medical Laboratory Technology	Medical Laboratory Technology (Single Board)
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( Single Board)
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)
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## 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 =  $\frac{C1G1 + C2G2 + C3G3 + \dots}{C1 + C2 + \dots}$

$C1 + C2 + \dots$

Where G1, G2.....are grade points andC1, 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	Marks Obtained	Max Marks	Credit (C)	Grade Point( G)	Credit Point (C*G)	Grade	
		Internal	External	Total				
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)

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

$$\begin{aligned} \text{SGPA} &= \frac{20+8+24+16+20+20+30}{30} \\ &= 138/30 \\ &= 4.6(\text{A}) \end{aligned}$$

$$\begin{aligned} \text{Percentage of marks of semester 1} &= (482/620) * 100 \\ &= 77.74\% \end{aligned}$$

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

# **B.Voc PROGRAMME IN PROFESSIONAL ACCOUNTING & TAXATION SYLLABUS SUMMARY**

## **Broad Objectives**

Upon successful completion of the programme, students will:

- To provide professional education for those who wish to become accounting and taxation professionals.
- To get the easier role of leadership or managerial in the finance sector as they have specialization in taxation, accounting.
- A wide range of opportunities are opened in this field and more people are choosing this subject as their career
- They can also have jobs to provide help in accounting services to individuals, businesses, and governments. Although, government jobs are always the best option.
- To learn about imposing tax and maintaining bookkeeping, overseeing monetary arrangement.
- To provide judicious mix of skills relating to a profession and appropriate content of General Education.
- To provide flexibility to the students by means of pre-defined entry and multiple exit points.
- 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.
- To provide vertical mobility to students coming out of 10+2 with vocational subjects
- Demonstrate competency in utilizing the Accounting Codification System (financial accounting resource data base) to search for authoritative answers to specific financial accounting issues.
- Demonstrate competency in utilizing tax resource databases to search for tax authority (primarily Internal Revenue Code provisions) to answer specific federal income taxation questions.

## **Programme Outcome (PO)**

- PO-1 to enhance the student's talent in the field of professional accounting, taxation, management and business subjects.
- PO-2 Seek variety of career options in accounting, management and business related fields
- PO-3 Develops communication skills and build confidence to face the challenges of the corporate world.
- PO-4 Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, and Environment etc...
- PO-5 Enhances the capability of decision making at personal and professional levels.
- PO-6 Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.
- PO-7 strengthens their capacities in varied areas of commerce and industry aiming towards development of learners.
- PO-8 To empower students for pursuing professional courses like Chartered Accountancy, Cost and management Accountancy, Company Secretary, etc.,
- PO-9 to integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.

## Programme Specific Outcome (PSO)

- PSO-1 Creates an understanding of the basic concept of Direct Tax and basic definition related to Direct Tax and assessee.
- PSO-2 It will develop knowledge and understanding of concepts, principles, practices and procedures of accounting and taxation
- PSO-3 Develop analytical skills and offer a solid grounding and professional competence in all aspects of accounting and taxation
- PSO-4 Have been cleared the basics regarding banking practices relevant for maintaining book of accounts and various other records, documents and vouchers basic to accounting activities
- PSO-5 They should have the ability to analyze data, calculation and basic understanding of GST and latest taxation laws
- PSO-6 Understand the application of business Knowledge in both theoretical and practical aspects.
- PSO-7 Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
- PSO-8 Acquaintance with latest trends in accounting field
- PSO-9 Provides learners an idea of the process and techniques of calculation of taxability and tax

SEMESTER I									
C.No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Into	Ext	Tot	T	P	Tot
1.1	A01	English	3	15	60	75	3		3
1.2	A02	English	3	15	60	75	3		3
1.3	A07(3)	Mal/Hindi/Arabic	4	20	80	100	4		4
1.4	SDC1PA01	Business Management	4	20	80	100	4		4
1.5	SDC1PA02	Principles of Taxation	4	20	80	100	4		4
1.6	SDC1PA03	Financial Accounting	4	20	80	100	4		4
1.7	SDC1 PA04	Marketing Management	4	20	80	100	4		4
1.8	SDC1 PA05(P)	Tally (P)	4	20	80	100		4	4
1.9		Audit Course 1	4						

Semester Total				30			750			30
SEMESTER II										
C.No	Course Code	Course Name	Credit	Marks			Hrs/wk			
				Into	Ext	Tot	T	P	Tot	
2.1	A03	English	4	20	80	100	4			4
2.2	A04	English	4	20	80	100	4			4
2.3	A08(3)	Mal/Hindi/Arabic	4	20	80	100	4			4
2.4	SDC2 PA06	Basic Numerical Skills	4	20	80	100	4			4
2.5	SDC2 PA07	Direct Taxation I	4	20	80	100	4			4
2.6	SDC2 PA08	Cost Accounting	3	15	60	75	3			3
2.7	SDC2 PA09(P)	Office Automation	3	15	60	75		3		3
2.8	SDC2 PA10	Internship / Mini Project	4	20	80	100		4		4
2.9		Audit Course II	4							
Semester II Total			30			750				30
SEMESTER III										
C.No	Course Code	Course Name	Credit	Marks			Hrs/wk			
				Into	Ext	Tot	T	P	Tot	
3.1	A11	Basic Mathematics and General	4	20	80	100	4			4
3.2	A12	Professional Business Skills	4	20	80	100	4			4
3.3	SDC3 PA11	Business Regulations	4	20	80	100	4			4
3.4	SDC3 PA12	Organization Behavior and Communication	4	20	80	100	4			4
3.5	SDC3 PA13	Direct Taxation II	4	20	80	100	4			4
3.6	SDC3 PA14	Management Accounting, Budgeting & Forecasting	4	20	80	100	4			4
3.7	SDC3 PA15	Human Resource Management	3	15	60	75	3			3
3.8	SDC 3 PA16 (P)	Direct Taxation : TDS Return Filing Lab	3	15	60	75		3		3
Semester III Total			30			750				30

SEMESTER IV									
C.No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Into	Ext	Tot	T	P	Tot
4.1	A13	Entrepreneurship Development	4	20	80	100	4		4
4.2	A14	Public Health Sanitation and Safety	4	20	80	100	4		4
4.3	SDC4 PA17	Indirect Taxation	4	20	80	100	4		4
4.4	SDC4 PA18	Auditing and Corporate Governance	4	20	80	100	4		4
4.5	SDC4 PA19	Banking & Insurance	3	15	60	75	3		3
4.6	SDC4 PA20	Business Communication	4	20	80	100	4		4
4.7	SDC4 PA21	Financial Management	3	15	60	75	3		3
4.8	SDC4 PA22	Internship / Mini Project	4	20	80	100		4	4
<b>Semester IV Total</b>			<b>30</b>			<b>750</b>			<b>30</b>
SEMESTER V									
C.No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Into	Ext	Tot	T	P	Tot
5.1	SDC5 PA23	Corporate Taxation and Tax Planning	4	20	80	100	4		4
5.2	SDC5 PA24	Public Financial Administration	4	20	80	100	4		4
5.3	SDC5 PA25	Quantitative Techniques for business	4	20	80	100	4		4
5.4	SDC5 PA26	Operation Management	4	20	80	100	4		4
5.5	SDC5 PA27(P)	Case Study – Business Research Methods	3	15	60	75		3	3
5.6	SDC5 PA28(P)	Financial Analysis & Budget Preparation	3	15	60	75		3	3
5.7	SDC5 PA29(P)	Advanced Microsoft Excel for Financial Analysis	4	20	80	100		4	4
5.8	SDC5 PA30 (P)	Project/ Industrial visit	4	20	80	100		4	4
<b>Semester V Total</b>			<b>30</b>			<b>750</b>			<b>30</b>

SEMESTER VI								
C.No	Course Code	Course Name	Credit	Marks			Hrs	
				Int	Ext	Tot	T	P
6.1	SDC6 PA31	Term paper	2	50	--	50		
6.2	SDC6 PA32	Internship & Project (900hrs.)	28				900	900
		Internship		40	160	200		
		Project		40	160	200		
Semester VI Total			<b>30</b>			<b>450</b>		<b>900</b>
Grand Total			<b>180</b>			<b>4200</b>		

## SDC1 PA01- BUSINESS MANAGEMENT

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### 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 Outcomes:

- Select and use appropriate resources to collect business data that will ultimately translate into information for decision-making.
- Practice critical and creative thinking to improve the decision making process.
- Conduct research to identify new business trends and customer needs.

### 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 –Span of



management - Departmentalization – Delegation.  
10 Hours

**Module III:** Functions of Management: Motivation: – concept and importance – Theories of motivation– Leadership: – Concept and styles – Leadership traits - 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– 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 Dakar; Management Process
6. Frustum & Divan, Principles and Practice of Management.

## **SDC1 PA02 - PRINCIPLES OF TAXATION**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

#### **Course Objectives:**

- To acquire the knowledge of Taxation and its Principles
- To understand the Incidence of Taxation and International Taxation
- To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 amended up to date.

#### **Course Outcomes:**

- Apply to commonly encountered transactions undertaken by companies and individuals
- Potentially controllable through legitimate tax minimization strategies
- To enable students to appreciate the wider economic, social, administrative-compliance and political contexts within which taxes are imposed

## Course Details:

**Module I : Principles of Taxation:** Meaning and Definition of Tax- Characteristics of Tax- Objectives of Taxation - Effects of Taxation on production , distribution and employment - Canons of Taxation - Features of good Taxation System - Tax equity - Tax capacity - Meaning of Taxable 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 -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 - 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 (15 Hours)

**Module IV : International Double Taxation :** Double Taxation Meaning and Characteristics- 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 Havens - Tax Treaty Shopping (10 Hours)

**Module V : Indian Tax System-** Introduction- Salient Features- Shortcomings in Tax structure- Steps taken by the Government- Taxation Enquiry Commission- Kaldor's Proposals for Tax Reforms, Bhoothalingam Tax Reforms, Wanchoo Committee- Chelliah Committee Recommendations for reforming the Taxation system.(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. Singhanian Vinod K, 'Direct Taxes: Law and Practice', Taxmann Publications (P) Ltd, New Delhi.

## **SDC1 PA03- FINANCIAL ACCOUNTING**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### **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 Outcomes:**

- Prepare final accounts of sole trader, joint stock companies, Banking companies and insurance companies
- Calculate Profits or losses from incomplete records

### **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 (10 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.(10Hours)

**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 –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 - Definition of financial elements - Principles of recognition, measurements. (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, Volume I, 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.

## SDC1 PA04 - MARKETING MANAGEMENT

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### 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 Outcomes:

- Students will demonstrate strong conceptual knowledge in the functional area of marketing management.
- Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.
- Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.

### 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 mouthmarketing.(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

## SDC1 PA05 (P) - Tally (L)

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80**

### Course Objectives:

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

### Course Outcomes:

- Tally is an accounting package which is used for learning to maintain accounts.
- To get placements in different offices as well as companies in Accounts departments.

## 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

1. Basic accounting vouchers in Tally with GST
2. Creating different GST Invoices in Tally
3. Creating GST E-Way Bill in Tally 10 hours

## Module III

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

## Module IV

2. Stock Items, Stock Groups & Units of Measure in Tally
3. Create single or multiple stock item in Tally
4. Create single or multiple stock groups in tally
5. Create stock unit of measurement
6. Inventory or manufacturing vouchers in Tally 15 Hours

## Module V

7. Balance sheet and profit and loss account in Tally 10 Hours

## Books for Reference

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

## SDC2 PA06 -BASIC NUMERICAL SKILLS

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### 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 Outcomes:

- Derive numerical methods for various mathematical operations and tasks, such as

interpolation, differentiation, integration, the solution of linear and nonlinear equations, and the solution of differential equations.

- Analysis and evaluate the accuracy of common numerical methods

### **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(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.

## **SDC2 PA07 - DIRECT TAXATION I**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### Course Objectives:

- To enable the students to identify the basic concepts, definitions and terms related to Income Tax.
- To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.

### Course Outcomes:

- Students would determine the residential status of an individual and scope of total income.
- Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.

### 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 (10 Hours)

**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%respectjvely .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.



## SDC2 PA08 - COST ACCOUNTING

**Lecture Hours per week: 3, Credits: 3**

**Internal: 15, External: 60, Examination 2Hours**

### **Course Objective:**

- To enable the students to acquire skill on concept of Cost accounting and its Applications
- To understand the significance of cost accounting in the modern economic environment
- Identify the specifics of different costing methods

### **Course Outcomes:**

- To understand various costing systems and management systems
- Differentiate methods of schedule costs as per unit of production
- Apply cost accounting methods for both manufacturing and service industry.

### **Course Details:**

#### **Module I**

**Introduction:** Definition - Meaning and scope - Objectives - Functions - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing . (5 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.(10 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 - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate (10 Hours)

#### **Module IV**

**Methods of Costing:** Unit Costing - Job Costing - Contract Costing - Process Costing -Process Losses - Service Costing (only Transport) (10 Hours)

#### **Module V**

**Cost Control Techniques:** Budget and Budgetary Control – Need and Importance - Types of

Budgets -Preparation of Financial Budget - Flexible Budget and Fixed Budget –ZBB (10 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

**SDC 2 PA09 (P) - Office Automation**

**Lecture Hours per week: 3, Credits: 3**

**Internal: 15, External: 60**

**Course Objectives:**

- To enable the students to acquire basic knowledge in the various officeautomation tools
- To enable the students to acquire tools and its applications in the various areas of business.

**Course Outcomes:**

- Familiar with MS Office and its applicability in Business.
- Understand the recent development and implementation of Information Systems in business

**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 brochures, calendar etc
5. Page layout exercises – margin , orientation, size ,column etc
6. Formatting with different styles and find & replace 5 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. Create tables, charts, graphs
  6. Application of databases
- 10 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

10 Hours

### **Module IV: MS- Power Point II Part**

#### 1. 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.

10 H ours

### **Module V: MS- Power Point II Part**

2. Using Charts in a Presentation
3. A complete PowerPoint Presentation

10 Hours

### **Books for Reference**

1. Simple Steps – Kogent Solution Inc.

## **SDC2PA10 - INTERNSHIP / MINI PROJECT**

**Lecture Hours per week: 4, Credits: 4**

**Internal – 20, External – 80**

### **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.

**Course Outcomes:**

- Demonstrate the application of knowledge and skill sets acquired from the course and workplace in the assigned job function/s
- Exhibit professional ethics by displaying positive disposition during internship

## **A11 Basic Mathematics and General Awareness**

**Lecture Hours per week: 4, Credits 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

**Course Objectives:**

1. Understand and explain the importance of critical thinking.
2. To overcome or solve the problems occurring in our everyday life.
3. To understand basic of computer and relative concepts.
4. To make the students understand the various services offered by various banks and insurance companies.

**Course Outcomes:**

1. Apply numerical and reasoning skills in competitive examinations.
2. Understand some basic concepts of research and its methodologies.
3. Bridge the fundamental skills of computers with the present level of knowledge of the students.
4. To train and equip the students with the skills of modern banking and insurance.

**Module - 1 : Numerical Ability**

Data Interpretation ( Bar Graph, Line Chart, Tabular, Pie Chart), Inequalities/ Quadratic Equations, Number Series, Simplification and Approximation, Percentages, Average, Ratio and Proportion, Partnership, Profit and Loss, Simple Interest & Compound Interest, Problem on Ages, Data Sufficiency, Speed, Distance and Time, Work, Time and Wages, Probability, Permutation and Combination. (12 Hours)

### **Module -2 : Reasoning Ability**

Advance Puzzles, Seating Arrangements, Distance and Direction, Blood Relations, Syllogism, Order and Ranking, Coding-Decoding, Machine Input-Output, Alphabet and Number Series. Analogy, Passage and Conclusions, Statement and Conclusion, Statement and Assumptions, Statement and Arguments, Decision Making (15 Hours)

### **Module - 3 : Research Aptitude**

Research: Meaning, Types, and Characteristics, Positivism and Post positivism approach to research, Methods of Research: Experimental, Descriptive, Historical, Qualitative and Quantitative methods, Steps of Research, Thesis and Article writing: Format and styles of referencing, Application of ICT in research, Research ethics. (12 Hours)

### **Module - 4 : Computer Aptitude**

History of computers, Basics of computer's hardware and software, Short Cut Keys, operating system, Internet, Networking, Basics of MS-Office: MS-word, MS-Excel, MS-PowerPoint, Database, Hacking, Security Tools and Viruses.(15 Hours)

### **Module - 5 : General/ Financial Awareness**

History of Banking in India, Banking and Financial Reforms in India, Financial Institutions in India, Functions of Banks, Types of Bank Accounts, Types of Loans, Types of Mortgages, Types of Cheque & Cards, Foreign Banks in India, Fund Transfer Services, Structure of Banking Industry, Principles of Insurance, Credit & Debit, Mutual Funds, Bombay Stock Exchange (BSE), National Stock Exchange (NSE), Banking Ombudsman, Inflation, Money Laundering & Anti-Money Laundering, Green Banking, RBI Act, 1934.(16 Hours)

### **Book for References:**

1. Quantitative Aptitude for Competitive Examinations - Quantitative Aptitude R.S Agrawal, S.Chand,ISBN:9789352534029, 9789352534029 Edition: Revised & Enlarged Edition, 2020
2. Verbal Reasoning (Useful For Various Competitive Exams), Dr. LAL & KUMAR, ISBN: 978-81-7482-581-0
3. Teaching and Research aptitude, Upkar's Publications, Pratiyogitha Darpan, ISBN : 97874822154.
4. Banking Awareness (English, Paperback, unknown), Arihant Publishers, ISBN: 9789311124667,9789311124667

**Lecture Hours per week: 4, Credits 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

**Course 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

**Course Outcomes:**

- Able to become a professional by acquiring various soft skills needed for business success
- Explore the world of e-learning and also the various consequences of Cyber space and crimes.
- Application of data analysis and the role of artificial intelligence in e-business.
- Apply the skills of digital marketing and e-commerce

### **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-learning- 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 - organization 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 – Organizations 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 (20Hours)

### References Books:

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi,.
3. Alan Evans, IITL 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. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland publishers Ltd, 2009
6. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page, 3rd 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, 8th 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, TATA McGraw-Hill Edition, 2008

## SDC3 PA11- BUSINESS REGULATIONS

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### Course Objectives:

- To familiarize the students with certain statutes concerning and

affecting business organizations in their operations.

- Knowledge: Basic and broad knowledge in business laws in management. Ability to apply concepts, principles and theories to understand simple business laws.
- Global Perspective: Awareness of the different business laws.
- Awareness of the global business laws and its impacts on businesses.

**Course Outcomes:**

- Apply the global business laws to current business environment
- Integrate concept of business law with foreign trade
- Understand the various provisions of Company Law

**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. 15Hours

**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 andpledgee - 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. 10Hours

**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

10 Hours

**Reference**

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.



## SDC3 PA12- ORGANISATIONAL BEHAVIOUR AND COMMUNICATION

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### 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 Outcomes:

- Analyze and compare different models used to explain individual behaviour related to motivation and rewards.
- To identify the processes used in developing communication and resolving conflicts.
- To explain group dynamics and demonstrate skills required for working in groups (team building).

### 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 10 Hour

**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

10Hours

**Module-III : Communication:** Importance, Types, Barriers to communication, Communication as a tool for improving Interpersonal Effectiveness groups in organisation: Nature, Types, Group Cohesiveness

& Group Decision Making- Effective Team Building Leadership: Leadership & management, Theories of leadership- Trait theory, Behavioural Theory, Contingency Theory 20 Hours

**Module-IV : Organisational culture:** Meaning & Definition, Culture & Organisational Effectiveness Human Resource Management: Introduction to HRM, Selection, Orientation, Training & Development, Performance Appraisal, Incentives 10Hours

**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

## **SDC3 PA13- DIRECT TAXATION II**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### **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
- To enable the students to compute the net total taxable income of an individual.

### **Course Outcomes:**

- Students would compute the net total income of an individual.
- Students would discuss the various benefits/ deductions

### **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, 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:**

- (i) 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.
- (ii) 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. 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.

## **SDC3 PA14 - MANAGEMENT ACCOUNTING, BUDGETING AND FORECASTING**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### **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 Outcomes:**

- Apply management accounting and its objectives in facilitating decision making
- Prepare a master budget and demonstrate an understanding of the relationship between the components.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.

- Calculate various accounting ratios, reports and relevant data.

## Course Details:

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

10 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).

10 Hours

**Module III: Ratio Analysis:** Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, and 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)

20 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- 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.

10 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.

## SDC3 PA15 - HUMAN RESOURCE MANAGEMNT

**Lecture Hours per week: 3, Credits: 3**

**Internal: 15, External: 60, Examination 2 Hours**

**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.
- To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions

**Course Outcomes:**

- To develop the understanding of the concept of human resource management and to understand its relevance in organizations.
- To develop necessary skill set for application of various HR issues.
- To analysis the strategic issues and strategies required to select and develop manpower 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.

5 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.

10 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 10Hours

## **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 Biju Varkkey, Human Resource Management, Pearson 2012

## **SDC3 PA16 (P) - Direct Taxation: TDS Return Filing Lab**

**Lecture Hours per week: 4, Credits: 3**

**Internal: 15, External: 60**

### **Course Objectives:**

- At the end of the course, will have learnt the concept of taxation and its applications
- To understand the procedure for registration, payment and refund of TDS

### **Course Outcomes:**

- To create employability to the students in the commercial tax practices
- Determine the procedure for filing tax return

### **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

## A13 Entrepreneurship Development

**Lecture Hours per week: 5, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

### **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 Outcomes:**

- Able to understand the nature of entrepreneurship and the financial assistance and guidance from the government.
- Confirm an entrepreneurial business idea
- Explore entrepreneurial leadership and management style.
- Confidence in Setting up of Industrial unit.

### **Module I**

Concepts of entrepreneur: Entrepreneur- Definitions - Characteristics of entrepreneur Classification of entrepreneur-Entrepreneurial traits -Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth –Entrepreneurship – Meaning – definition - Entrepreneur v/s Entrepreneur – Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes - Objectives of EDP - Methods of training - Phases of EDP. (15Hours)

### **Module II**

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)-Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organization (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and small business development (NIESBUD) - Techno park-Functions of techno park Incentives- Importance Classification of incentives – Subsidy - Types of Subsidy (17Hours)

### **Module III**

Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System- Sickness Causes –Remedies- Registration of SSI

(15 Hours)

#### **Module IV**

Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance- Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises-Location decision- Significance. (18 Hours)

#### **Module V**

Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report - Methods of reporting - General principles of a good reporting system - Performa of a project report - Sample project report.(The preparation of sample project report shall be treated as an assignment of this course).

(15 Hours)

#### **Books Recommended:**

1. Shukla M.B. Entrepreneurship and small Business Management,Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, Fundamentals of entrepreneurship,PHI,New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship,PHI, NewDelhi.
4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing ,Delhi
5. C.N.Sontakki,Project Management,Kalyani Publishers, Ludhiana.
6. Sangam Keshari Mohanty. Fundamentals of Entrepreneurship, PHI, NewDelhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
8. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.
9. MSME Act 2006.

## **A14 PUBLIC HEALTH, SANITATION & SAFETY**

**Lecture Hours per week: 5, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

#### **Course Objectives**

1. To understand the importance of health and measures taken by the authorities



2. To understand the different aspects of hygiene and sanitation.
3. To get knowledge on occupational health, safety and environment

**Course outcome:**

After learning the course, the students should be able to:

1. Identify the diseases associated with occupation
2. Identify the hazard in industrial area and propose preventive measures
3. Manage safety in industries and propose safety measures and PPE
4. Demonstrate the hygiene and sanitation procedures
5. Demonstrate the microorganism responsible for the disease and their control

**Module 1**

Health-Physical, Mental, Social – Positive health– Quality of life Index.

**Health programmes:** Health programmes control measures in operation in India - Tuberculosis, poliomyelitis, leprosy, filariasis and diphtheria. Health situation in India – Health Problems-Primary health care in India – PHCs National Programmes for elimination of diseases. - Water borne diseases and air borne diseases. Methods of disease transmission. (12 hours)

**Module 2**

**Sanitation:** Definition and meaning. Microbial growth pattern and factors affecting microbial proliferation.

**Sewage Disposal:** disposal of sewage and night soil – treatment of sewage system

**Waste disposal-** Disposal of solid waste; Waste water handling: Pre-treatment, primary treatment, secondary treatment, tertiary treatment and disinfection.

**Water** - supply sources – impurities and purification of water (12 hours)

**Module 3**

**Contamination:** Sources of contamination and protection against contamination.

**Methods of killing micro-organism-** Use of heat, chemicals and radiation.

**Methods of inhibiting microbial growth-** Use of refrigeration, chemicals, dehydration and fermentation

**Principles of hygiene:** General principles of hygiene – its relation to food preparation and food handling habits.

**Personnel hygiene-** Meaning and importance; Hygienic practices of employees; personal hygiene and contamination of food products-Sanitation Training and Education for Food Service Workers (14 hours)

**Module 4**

**Food Borne infection, intoxication:** Food poisoning – causes and types – Definition, Exotoxin, Endotoxin, intoxications control measures food borne intoxication and infection – sources – effects and prevention. Symptoms and control: *Botulism, Staphylococcus, E.coli and salmonella*. Food infections – sources, symptoms Methods of Prevention and investigation of food borne disease outbreak (12 hours)

**Module 5**

**Occupational Safety, Health and Environment:** Definition-safety at work place- safe use of machines and tools-hazard-physical hazard (noise, radiation, fire, Electrical, illumination)-chemical hazard-biological hazard-Personal Protective Equipment - Accident preventive techniques-First Aid-Plant Layout for safety-safety of different sectors (14 hours)

**References:**

1. Parke. K. 2007. Text book of preventive and Social Medicine 19th Edition, M/s. Banaraisdasis Bhanet Publishers, Jabalpur, India.
2. William, C., Frazier and Dennie. C Westheff. 1996. Food Microbiology 4th Edition, Tata McGrahillCompany Limited
3. S.Roday – Food Hygiene and Sanitation
4. M. Jacob. (1989) – Safe food Handling.
5. V.N. Reinhold – Principles of Food Sanitation
6. B.C.Hobbs & R.J.Gilbert – Food Poisoning and Hygiene.

**SDC4 PAT17 - INDIRECT TAXATION**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80**

**Course Objectives:**

- To provide an in depth study of the various provisions of indirect taxation laws and their impact on business decision-making
- To understand the procedure for registration, payment and refund of GST

**Course outcome:**

- To provide knowledge about goods service tax
- To create employability to the students in the commercial tax practices
- To understand the appeals, offences and penalties with respect to GST

**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. 10 Hours

**ModuleIII: 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 Reference:**

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

## **SDC4 PA18- AUDITING AND CORPORATE GOVERNANCE**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80**

### **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.
- To acquaint themselves about the concepts and principles of auditing , auditing process and the objectives of auditing

### **Course outcome:**

- To understand more about government audit ,audit of charitable and educational organizations, hospitals, clubs etc.
- To get knowledge about preparation of audit report

### **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 - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types 15 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  
15hours

**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, New Delhi.
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

## **SDC 4 PA19 - Banking & Insurance**

**Lecture Hours per week: 3, Credits: 3**

**Internal: 15, External: 60**

### **Course Objectives:**

- To enable the students to acquire knowledge about basics of Banking and Insurance.

- To familiarize the students with the modern trends in banking.

**Course outcome:**

- To familiarize the students with the basic concepts and practice of banking and the principles of Insurance
- To provide the students an understanding about recent trends and innovations in the banking sector.
- Familiarize the types of the general insurance in India

**Module 1 :** - Introduction to Banking : Meaning and definition - Origin and development of banking Customer of a bank - Structure of banking in India - Functions of commercial banks (conventional and innovative functions) - Central bank RBI – Functions -Emerging trends in banking. 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. 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) – E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele- banking - financial inclusion - recent initiatives in financial inclusion 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 10 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. 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 Practices of Insurance
9. B.S. Khubchandani, "Practice and Law of Banking", MacMillan India Ltd
8. K.C. Nanda," Credit Banking", Response Book, Sage Publication

### **SDC4 PA20 - Business Communication**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination 2.5 Hours**

**Objectives:**

- To enable the students with the concepts, tools and practices of business communication in an organization
- To demonstrate a good understanding of effective business writing, effective business communications and research approaches and information collection

**Course outcome:**

**Module – I**

Basis of Communication: Meaning, Importance and process, Need and objectives of communication, 7c's of Communication, Barriers of communication, How to overcome communication Barrier. 15 Hours

**Module – II**

Means/Media of Communication: - Verbal and non-verbal communication channel of communication formal & informal communication. Types of communication – Downward, upward, Horizontal or lateral, Diagonal or cross. 15 Hours

**Module – III**

Listening as a Communication Tool: Importance types of listening, Barriers to effective listening – How to make listening effective. Speeches and Presentation - Speeches - Characteristics of a good speech, How to make speech effective - Presentation - Planning, preparation, organizing, rehearsing and delivery.

15 Hours

#### **Module – IV**

Groups: Importance of features, Advantages and Disadvantages techniques of Group decisionmaking - Brain storming sessions, Nominal Group Technique, Delphian Technique, solving problems in Groups.  
10 Hours

#### **Module – V**

New Trends in Business Communication: E mail, Teleconferencing, video conferencing, SMS, WebRTC, 5G Mobile internet, VoIP.  
10 Hours

#### **Books for Reference:**

1. R.C. Bhatia. Business Communication.
2. R.K. Madhukar . Business Communication.
3. A. Shraf Ravi . Effective Technical Communication.

## **SDC4 PA21- Financial Management**

**Lecture Hours per week: 3, Credit: 3**

**Internal: 15, External: 60, Examination: 2Hours**

#### **Course Objectives:**

- Gain knowledge of principles and concepts used in financial decision making;
- Be able to find out the best course of action among several financial options;
- Learn to value different financial products

#### **Course outcome:**

The student will be able to:

- Demonstrate an understanding of the overall role and importance of the finance function.
- Demonstrate basic finance management knowledge.
- Communicate effectively using standard business terminology.

#### **Course Details:**

**Module 1:** Financial Management – An Overview Finance and Related Disciplines- Scope of Financial Management - Objectives of Financial Management- Primary Objective of Corporate Management- Organization of Finance Function- Type of Risks- Risk and Return of Portfolio (only two asset portfolio)- Portfolio Selection  
10 Hours

**Module 2:** Capital Budgeting – Principles- Nature of Capital Budgeting- Net Return Value- Internal Rate of Return- Profitability Index Methods- Project Selection under Capital Rationing; - and Inflation and Capital Budgeting.  
5 Hours

**Module 3:** Cost of Capital Importance and concept- Cost of Debt- Cost of Preference Capital- Cost of Equity Capital Computation of Overall Cost of Capital- Operating Leverage- Financial Leverage- and Combined Leverage- Capital Structure Theories- Net Income Approach-Net Operating Income (NOI) Approach  
10 Hours

**Module 4:** Dividends Policy- Determinants of Dividends Policy- Dividend Policy in India-Bonus Shares(Stock dividend) and Stock (Share) Splits- Legal- Procedural  
10 Hours

**Module 5:** Sources of Finance - Introduction; Short-term Finance -Long-term Funds-Working capitalManagement- Introduction- Concepts of Working Capital 10 Hours

**References:**

2. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008.
3. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005.
4. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008.
5. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008.
6. Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications; Prentice Hall of India, New Delhi, 2002.
7. Gitman, L.J: Principles of Managerial Finance; Addison Wasley, 2009

**SDC4 PA22 -Internship / Mini Project**

**Lecture Hours per week: 4, Credits: 5**

**External: 80, Internal 20**

**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.

## **SDC5 PA23 - CORPORATE TAXATION AND TAX PLANNING**

**Hours per week: 4 Credits: 4**

**Internal: 20, External: 80, Examination: 2.5 Hours**

### **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 outcome:**

- Students who complete this course will be able identify the difference between tax evasion and tax planning.
- Students of the course will able to explain different types of incomes and their taxability and expenses and their deductibility.
- Students who complete this course will be able to outline the corporate tax laws.
- Students of the course will able to state the use of deductions of expenses to reduce the taxable income.

### **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.

15 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.

10 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

### 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 Singhania, Monica Singhania, 'Corporate Tax Planning And Business TaxProcedure', 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 TaxPlanning', Bharat Law House Pvt Ltd, New Delhi.
8. Manmohan, 'Direct Taxes With Tax Planning'.

### SDC5 PA24- Public Financial Administration

**Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination: 2.5 Hours**

#### Course Objective:

- Providing the participants a broad understanding of the current theories and practices in Public FinancialAdministration.
- Helping the participants to understand taxation policy, management of public expenditure, public debt and budgetary techniques and practices.
- The coverage of the subject will be with special emphasis on Indian experience.
- Sensitizing the participants to identify contemporary issues in Public Financial Administration in Indiacontext

#### Course outcome:

- Public administration is the study of the role of the government in the economy.
- The purview of public administration is considered to be threefold: governmental effects on (1) efficient allocation of resources, (2) distribution of income, and (3) macroeconomic stabilization

#### Course Details:

**Module 1:** Public Financial Administration - Public Finance -Theory - Fiscal functions - Principles of federal finance -. Indian Public Finance -Public financial administration. - Parliamentary Financial Committees -. Estimates Committee- Public Accounts Committee  
10 Hours

**Module 2:** Public Expenditure - Concept & theory – expenditure classification – plan & non-

plan, capital and revenue expenditure - Management and control -. Contemporary issues - Trends in public expenditure - Expenditure Reforms 10 Hours

**Module 3:** State Finance - Finance Commission - Budgeting - Objectives of budgeting d. Constitutional provisions for preparation and presentation of budget - Finance Act & Appropriation Act - Approaches to Budgeting - State Government Budgets – approach, objectives and constraints - Budget classification 20 Hours

**Module 4:** Public Debt - Meaning & management - Instruments - Borrowing powers of Union and States - Role of RBI/Debt Management Office - External assistance - monitoring and management- Fiscal Management - FRBMA -. Public Investment -Concept and purpose of developmental finance 10 Hours

**Module 5:** Latest Issues - Centrally sponsored schemes/projects – appraisal & implementation- Public private partnership initiatives - Indian and international perspective - Fiscal policy and reforms - New Public Management & best global practices in public financial administration 10 Hours

#### Reference Books:

1. Business Environment : Suresh Bedi, Excel Books, 2007.
2. Budget Speech (2007-08) of the Union Finance Minister, Government of India.
3. Budgetary Reforms and Expenditure Management in Government : B.P. Mathur (ed), National Institute of Financial Management, Mudrit, 1999.
4. Budgeting & Public Financial Management in India : U S Pant, Impact Books, 1998.
5. Fiscal Policy & Public Policy & Good Governance : Parthasarathi Shome (ed), Control of Public Money : A Premchand, Oxford University Press, 2000.
6. India : Fiscal Decentralization to Rural Governments, World Bank 2007.
7. Managing Government Expenditure; Salvatore Schiavo-Campo and Danial
8. National Institute of Public Finance and Policy (NIPFP), 1997.
9. Public Finance in Theory & Practice : R A Musgrave & P B Musgrave, Tata McGraw Hill, 2007

### **SDC5 PA25 - QUANTITATIVE TECHNIQUES FOR BUSINESS**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination: 2.5 Hours**

**Course Objectives:**

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

**Course outcome:**

- Describe basic statistical techniques for data collection, presentation and analysis.
- Critically review the collection, presentation and analysis of data.
- Understand and explain how to tackle business problems through the use of statistical techniques.

**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 co-efficient of correlation - Rank correlation - Regression - Types -Determination of simple linear regression Coefficient of determination. 10 Hours

**ModuleIII**

**Set Theory - Probability:** Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem –Conditional probability- Inverse probability- Baye's Theorem. 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. 15 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**

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 Management", Tata Me Graw Hill, 2003.
5. J.K. Sharma, "Business Statistics:", 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

## **SDC5 PA26 - Operation Management**

**Lecture Hours per week: 4, Credits: 4**

**Internal: 20, External: 80, Examination: 2.5 Hours**

### **Objectives:**

- To familiarize the students with the concepts, tools and practices of operations management
- 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-

- Understand the different concepts of operation Management.
- 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 nonmanufacturing 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 equipment 14Hours

**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 – opposingviews 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—control charts( X chart and R chart Only)— Seven Tools of Analysis –Control Chart, Pareto Diagram, Ishikawa Diagram, Histogram, Flow Charts, ScatterDiagram, 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

### **SDC5 PA27 (P) - Case Study-Business Research Methods**

**Lecture Hours per week: 4, Credits: 3**  
**Internal: 15, External: 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 analyze specific issues within the boundaries of a specific environment.

#### Course outcome:

- Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.
- Have basic knowledge on qualitative research techniques
- Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis
- Have basic awareness of data analysis-and hypothesis testing procedures

#### 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

## **SDC5 PA28(P) - FINANCIAL ANALYSIS AND BUDGET PREPARATION**

**Lecture Hours per week: 4, Credits:3**

**Internal: 15, External: 60**

### **Course Objectives:**

- To provide students with the skills to analyze the financial statements of companies in order to carry out an overall effective appraisal
- Prepare a Company's Budget from Scratch
- Learn to differentiate between Top-Down and Bottom-up Techniques

### **Course outcome:**

- Prepare the Revenue Budget of a Company
- Project a Company's Planned Level of Production
- Calculate Net Cash Flow
- Project Various Types of Expenditures
- Estimate Working Capital Needs
- Build an Integrated Financial Mode

### **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 Note

## **SDC5 PA29 (P) - Advanced Microsoft Excel for Financial Analysis**

**Lecture Hours per week: 5, Credits: 4**

**Internal: 20, External: 80**

### **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 outcome:**

- Use MS Excel to create and automate the calculation of Financial ratios
- Become proficient in Excel data tools like Sorting, Filtering, Data validations, and Data importing
- Implement predictive ML models such as simple and multiple linear regression to predict outcomes to real world Finance problems
- Knowledge of all the essential Excel formulas required for Financial Analysis

### **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 DataCrunching (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 SBN: 9781118657720 |Online ISBN: 9781118777169, JohnWiley & 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, and 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.

**SDC5 PA30 (P) -PROJECT/INDUSTRIAL VISIT**

**Number of Credit: 4**

**Internal – 20, External – 80**

All students are required to complete an Industrial visit or project with the help of a supervising teacher. The project or Industrial report Viva evaluation will be conducted at the end of the semester and the evaluation process follows 80% external assessment and 20 % internal assessment. Students are required to make the presentations of their work to present before the panel of examiners. A viva will be conducted based on the report and students are supposed to clarify the queries regarding your report

**Semester VI**

**SDC6 PA31 TERM PAPER**

**Number of Credit: 2**

**Internal: 50 Mark**

**Course Objectives:**

- To acquire the confidence in presenting the topic and preparing a report.

**Course Outcomes:**

- To present their work in any platform with more confidence
- To acquire the confidence in presenting the topic and preparing a report.

The student is expected to do an extensive literature survey and analysis in an area related to commerce and management, chosen by him/her, under the supervision of a faculty member from the department. Evaluation of term paper should be done internally. A faculty member can be appointed as a guide/supervisor. The student has to choose an area for his/her work after due consultation and approval from the guide. The topic shall be presented in the class taking a duration of 15-20 minutes. A committee consisting of three/four faculty members shall evaluate the seminar presentation.

### **SDC6 PA32 -INTERNSHIP**

**Number of Credit: 14**

**Internal – 40 Mark, External – 160 Mark**

All students are required to do a Internship under the guidance of a Department guide. The student has to make regular discussions with the guide throughout the life time of the Internship. The Internship will be reviewed periodically every month by the Department. A valid certificate as Internship certificate from the organization should be produced as a proof that the work is carried out in the respective organization.

At the end of the semester the candidate shall submit the hard copy and soft copy of Internship report to the department. The internship report Viva evaluation will be conducted at the end of the semester and the evaluation process follows 40 mark for external assessment and 160 mark for internal assessment.

### **SDC PA32 -PROJECT**

**Number of Credit: 14**

**Internal – 40 Mark, External – 160 Mark**

All students are required to do a Project under the guidance of a Department faculty. The student has to make regular discussions with the guide while choosing the subject/area and throughout the life time of the project. Every student do the project work individually and no grouping is allowed. The project will be reviewed periodically every month by the Department. At the end of the semester the candidate shall submit the hard copy and soft copy of project report to the department. The project report Viva evaluation will be conducted at the end of the semester and evaluation process follows 160 marks for external assessment and 40 marks for internal assessment

# MODEL QUESTION PAPER OUT OF 80 MARKS

## FIRST SEMESTER B.VOC (PROGRAMME) DEGREE EXAMINATION Professional Accounting & Taxation

### SDC1 PA3- Financial Accounting

#### Section A

(Answer the following questions 2 marks each)

1. Define IFRS.
2. .What is double insurance?
3. .What is paid up value?
4. What is manufacturing account?
5. .What is a memorandum trading account?
6. .What is convertible debentures?
7. .What is a trial balance?
8. .Define a debenture.
9. What do you meant by expenses?
10. .What do you meant by conversion method?
11. What are reserves?
12. . Define equity share.
13. .What is inter office adjustment?
14. What is interim dividend?
15. What are standard assets? (15×2=30 marks, ceiling 25 marks)

#### Section B

Answer the following questions 5 marks each

16. What you mean by:(a)standard assets (b)substandard assets(c)doubtful assets, and(d)loss assets.
17. What are non-performing assets? How are they identified?
18. What are provision and contingencies?
19. Define financial elements. Define the various financial elements as per IASB framework.
20. What journal entries will be made in the following cases:(a)A company issued Rs.40,000 6% debentures at par redeemable at par;(b)A company issued Rs.40,000 6% debentures at discount of 10% redeemable at par;(c)A company issued Rs.40,000 6% debentures at premium of 5% redeemable at par;(d)A company issued Rs.40,000 6% debentures at par redeemable at 10% premium; and(e)A company issued 40,000 6% debentures at a discount of 5% and redeemable at 5% premium. Also show how will you deal with the loss on issue of debentures in the book?
21. From the following information, calculate purchases:  
opening stock Rs.60,000,closing stock Rs.50,000,cost of goods sold Rs.3,00,000,wages Rs.35,000,direct expenses Rs.25,000.
22. On 31st jan.2017,X Ltd.Issued 20,000,8% debentures of Rs.10 each at a discount of 10%,payable Rs.3 on application(discount being given at the time of application),Rs.3

on allotment, and the balance on first and final call on 1st April 2017.

Applications were received for 25,000, 8% debentures. The company refunded the excess application money on 5th Feb. 2017. Interest was payable on 30th June and 31st Dec. The first coupon payable on 30th June 2017. Rate of tax deducted at source is @10%. Show the entries, bank account, discount on issue of debenture account and tax deducted at source to the government.

23. Distinguish between registered debentures and bearer debentures?  
 24. What is a valuation balance sheet? Give a valuation balance sheet with imaginary figures.  
 (8×5=40 marks, ceiling 35 marks)

### Section C

Answer any two of the following 10 marks each

25. On 31st December, 2011 two machines costing Rs 15,000 and Rs 12,000 respectively, both purchased on 1st October, 2008, had to be discarded because of damage and had to be replaced by two new machines costing Rs 20,000 and Rs 15,000 respectively.

One of the discarded machines was sold for Rs 8,000; against the other it was expected that Rs 3,000 would be realizable.

Show the relevant accounts in the ledger on the firm for the year ended 31st March, 2012.

26. Following is the trial balance as on 30th June 2017.

<b>Trial Balance</b>		
Particulars	Debit	Credit
Land and building	20000	
Machinery	50000	
Furniture and fixtures		4000
Opening stock	16300	
Purchases	80000	
Salaries		6000
Carriage on sales		1500
Freight on purchases		2000
Custom duty on purchases		8000
Advertising		5400
Wages	15000	
Rent		3000
Postage and stationary		1500
General expenses		3200
Repairs to Machinery		2000
Loan to Kumar @ 9%		5000
Prepaid insurance		200
Sundry debtors		20000
Cash in hand		250
Cash at bank		3100
Capital	80000	
Sundry creditors	8000	
Discount received	400	

Outstanding expenses	1550
Sales	150500
Repairs and rewards (provision)	6000

The additional information is as follows:

1. Closing stock was worth Rs. 14900.
  2. Dep. is to be written of @ 3% on land and building, 10% on machinery and 5% on furniture and fixture.
  3. Provision for repairs and renewals are credited with Rs. 1500 every year.
  4. Provision for bad debts is 5% on Sundry debtors.
- Prepare final accounts.

27. Compute the amount of total purchases and total sales of Mr. Amit from the following information for the year ending on March 31, 2014

Total debtors as on April 01, 2013	40,000
Total creditors as on April 01, 2013	50,000
Bills receivable as on April 01, 2013	30,000
Bills payable as on April 01, 2013	45,000
Discount received	5,000
Bad debts	2,000
Return inwards	4,000
Discount allowed	3,000
Cash sales	10,000
Cash purchases	8,000
Total debtors as on March 31, 2014	80,000
Cash received from debtors	1,00,000
Cash paid to creditors	80,000
Cash received against bills receivable	25,000
Payment made against bills receivable	40,000
Total creditors as on March 31, 2014	40,000
Bills payable as on March 31, 2014	50,000
Bills receivable as on March 31, 2014	35,000

28. Define financial statements. Discuss the uses of financial statements to different stakeholders.

(2×10=20 marks)

**MODEL QUESTION PAPER OUT OF 60 MARKS**  
**FIRST SEMESTER B.VOC (PROGRAMME) DEGREE EXAMINATION**  
Professional Accounting & Taxation

**SDC1 PA3- Financial Accounting**

**Section A**

Answer the following questions 2 marks each

1. What is preliminary expenses?
2. .What are standard assets?
3. .What do you meant by forfeiture of shares?
4. What is bond?
5. What is statutory reserve?
6. Define financial elements.
7. What is financial statements?
8. What is a registered debenture?
9. What is reinsurance?
10. What is slip system?
11. What is double voucher system?
12. What is calls in arrears? (12×2=24 marks, ceiling 20 marks)

**Section B**

Answer the following questions 5 marks each

13. What are the objectives of financial statements?
14. How do you determine profit of life insurance business?
15. Mr. Mehta started his readymade garments business on April 1, 2016 with a capital of Rs. 50,000. He did not maintain his books according to double entry system. During the year he introduced fresh capital of Rs. 15,000. He withdrew Rs. 10,000 for personal use. On March 31, 2017, his assets and liabilities were as follows : Total creditors Rs. 90,000 ; Total debtors Rs. 1,25,600 ; Stock Rs. 24,750 ; Cash at bank Rs. 24,980. Calculate profit or loss made by Mr. Mehta during the first year of his business using the statement of affairs method.
16. Mention the different kind of life policies.
17. What is slip system? What are its advantages and disadvantages?
18. The following information is obtained from the books of Mohanlal Traders :  
Rs. Debtors on April 01, 2013 50,000 Debtors on March 31, 2014 70,000  
Cash received from debtors 60,000 Discount allowed 1,000 Bills receivable 30,000 Bad debts 3,000. Prepare Total Debtors Account.
19. From the following information, calculate purchases:  
opening stock Rs.60,000, closing stock Rs.50,000, cost of goods sold Rs.3,00,000, wages Rs.35,000, direct expenses Rs.25,000.

(7×5=35 marks, ceiling 30 marks)

**Section C**

Answer any one of the following 10 marks each

20. X Ltd issued a prospectus offering 10,000 equity shares of Rs 20 each at Rs 22 per share payable as follows:

On Application	Rs4
On Allotment (including premium)	Rs 5
On First Call	Rs 6
On final Call	Rs 7

On Ist call being made all the share holders except one holding 300 shares, duly paid the amounts. These 300 shares were forfeited by the Board after giving the due notice.

Show the entries in the journal and cash book relating to these and relevant extract from the liability side of the balance sheet drawn thereafter.

21. Dinesh does not keep systematic books of account due to lack of Knowledge about the double entry system of accounting. He supplies you the following information:

(i) Assets and Liabilities

December 31, 2017

	Rs.	Rs.
Sundry debtors	45,000	48,600
Sundry creditors	24,000	?
Cash	4,500	?
Accounts from Incomplete Records		
Furniture and Fixtures	15,000	?
	1,800	
Bad debts written off		
Cash paid to creditors	63,000	
Discount allowed by creditors	1,000	
Sales return	3,000	
Purchases return	2,000	
Expenses paid	6,000	
Drawings	5,000	
Rent paid	2,500	

(iii) Other Information

Outstanding expenses Rs. 1,200. Charge 10 per cent depreciation on furniture and 5 per cent on motor van.

Dinesh informs that he sells goods at cost plus 40 per cent. A provision of 5 per cent on debtors is to be created. Prepare his trading and profit and loss account and

balance sheet as on December 31, 2017

(1×10=10 marks)