

Detailed Syllabus of

B.Voc Degree Programme in

APPLIED ACCOUNTING AND TAXATION

2018 Admission Onwards

Scheme and syllabus for B.Voc Applied Accounting and Taxation

The University Grants Commission (UGC) has launched a scheme on skills development based higher education as part of college/university education, leading to Bachelor of Vocation (B.Voc.) Degree with multiple exits such as Diploma/Advanced Diploma under the NSQF (National skill Qualifications framework). The B.Voc. The programme is focused on universities and colleges providing undergraduate studies which would also incorporate specific job roles along with broad based general education. This would enable the graduates completing B.Voc. to make a meaningful participation in accelerating India's economy by gaining appropriate employment, becoming entrepreneurs and creating appropriate knowledge.

The proposed vocational programme in Applied Accounting and Taxation will be a judicious mix of skills, professional education related to Computerised Accounting, Taxation and also appropriate content of general education. It is designed with the objective of equipping the students to cope with the emerging trends and challenges in the field of accounting and taxation

ELIGIBILITY FOR ADMISSION

Admission to B. Voc (Applied Accounting and Taxation) Degree programme shall be open to the following candidates.

- A. Those who have passed the plus two or equivalent examination recognised by this university with book-keeping and Accountancy and any two of the following subjects, viz (1) Commerce (2) Commercial correspondence and Commercial Geography (3) Economics (4) Life insurance with Salesmanship (5) Banking with secretarial Practice (6) Business Studies (7) Mathematics (8) Computer Science/Computer Applications (9) Informatics Practice and Management, (10) Informatics Practice (11) Management (12) Accountancy as Optional under part III of the Examination, OR
- B. Those who have passed plus two or equivalent examination recognised by this university with other subjects under part III optional subjects provided they have secured 45% of the aggregate marks. For SC/ST applicants only a pass minimum is required and for SEBC and OEC applicants 3% and 5% relaxation of marks respectively are allowed.

CURRICULUM

The curriculum in each of the years of the programme would be a suitable mix of general education and skill development components.

ELIGIBILITY FOR HIGHER STUDIES

Those who pass B.Voc (Applied Accounting and Taxation) Degree are eligible for admission to higher studies. While applying for higher studies, B. Voc (Applied Accounting and Taxation) is considered equivalent to B.Com of M.G. University.

PROGRAMME STRUCTURE

The B.Voc Applied Accounting and Taxation shall include:

- ❖ General Education Components
- ❖ Skill Components
- ❖ Project
- ❖ Internship
- ❖ Industrial Training
- ❖ Familiarisation Trips
- ❖ Soft Skills and Personality Development Programmes

CREDIT CALCULATION

The following formula is used for conversion of time into credit hours.

- ❖ One Credit would mean equivalent of 15 periods of 60 minutes each, for theory, workshops/labs and tutorials;
- ❖ For internship/field work, the credit weightage for equivalent hours shall be 50% of that for lectures/workshops;

COURSE STRUCTURE

NSQF Level	Skill Component Credits	General Education Credits	Normal calendar duration	Exit Points / Awards
Year 3	36	24	Six Semesters	B.Voc.
Year 2	36	24	Four semesters	Advanced Diploma
Year 1	36	24	Two semesters	Diploma
TOTAL	108	72		

As per the UGC guidelines, there are multiple exit point for a candidate admitted in this course. If he/she is completing all the six semesters successfully, he/she will get B. Voc degree in Applied Accounting and Taxation. If he is completing the first four

Proposed Syllabus of B.Voc in Applied Accounting and Taxation

semesters successfully, he/she will get an advanced diploma in Applied Accounting and Taxation. If he/she is completing the first two semesters he/she will get a diploma in Applied Accounting and Taxation. B Voc Degree holder is expected to acquire the skills needed for an Accountant as well as Tax consultant

PROGRAMME STRUCTURE

Se m	Code	Subject	General /Skill	Hours per week	Credit	Marks	Evaluati on
One	BOCG101	Listening And Speaking Skills In English	General	4	4	ESA-80 ISA-20	Theory
	BOCG102	IT For Business (AOC)	General	4	4	ESA-80 ISA-20	(AOC)
	AATG103	Business Mathematics	CSG	4	4	ESA-80 ISA-20	Theory
	AATS104	Corporate Regulations And Administration	Skill	4	6	ESA-80 ISA-20	Theory
	AATS105	Computerised Accounting-I (AOC)	Skill	4	6	ESA-80 ISA-20	(AOC)
	AATS106	Financial Accounting– I	Skill	5	6	ESA-80 ISA-20	Theory
Two	BOCG201	Writing and Presentation Skills in English	General	4	4	ESA-80 ISA-20	Theory
	AATG202	Banking And Insurance	CSG	4	4	ESA-80 ISA-20	Theory
	AATS203	Business Regulatory Frame Work	CSG	5	4	ESA-80 ISA-20	Theory
	AATS204	Computerised Accounting-II (AOC)	Skill	6	6	ESA-80 ISA-20	(AOC)
	AATS205	Financial Accounting-I I	Skill	6	6	ESA-80 ISA-20	Theory
	AATS206	Vocational Training And Reporting	Skill		6	ESA-80 (Pr-50,V-30)ISA-20	Project
Thre e	BOCG301	Principles Of Management	General	4	4	ESA-80 ISA-20	Theory
	AATG302	Capital Market	CSG	4	4	ESA-80 ISA-20	Theory
	AATS303	Business Statistics	CSG	4	4	ESA-80 ISA-20	Theory
	AATS304	Corporate Accounting I	Skill	5	6	ESA-80	Theory

Proposed Syllabus of B.Voc in Applied Accounting and Taxation

	AATS305	Stenography And Computer Applications(ENGLISH ONLY) (AOC)	Skill	4	6	ISA-20 ESA-80 ISA-20	(AOC)
	AATS306	GST- I	Skill	4	6	ESA-80 ISA-20	Theory
Four	BOCG401	Soft Skills & Personality Development	General	4	4	ESA-80 ISA-20	Theory
	AATG402	Financial Markets	CSG	4	4	ESA-80 ISA-20	Theory
	AATS403	Special Accounting	CSG	5	4	ESA-80 ISA-20	Theory
	AATS404	Corporate Accounting -II	Skill	6	6	ESA80 ISA-20	Theory
	AATS405	GST / E-Filing (AOC)	Skill	6	6	ESA-80 ISA-20	(AOC)
	AATS406	Vocational Training And Reporting	Skill		6	ESA-80 (Pr-50,V-30)ISA-20	Project
Five	BOCG501	Environmental Studies	General	4	4	ESA-80 ISA-20	Theory
	AATG502	Auditing	CSG	4	4	ESA-80 ISA-20	Theory
	AATS503	Quick Book (AOC)	SKILL	4	6	ESA-80 ISA-20	(AOC)
	AATS504	Cost Accounting I	SKILL	4	6	ESA-80 ISA-20	Theory
	AATS505	Income Tax- I	SKILL	5	6	ESA-80 ISA-20	Theory
	AATS506	Financial Management	CSG	4	4	ESA80 ISA-20	Theory
Six	BOCG601	Entrepreneurship Development	General	4	4	ESA-80 ISA-20	Theory
	AATG602	Tax Planning And Management.	CSG	4	4	ESA-80 ISA-20	Theory
	AATS603	Management Accounting	CSG	5	4	ESA-80 ISA-20	Theory
	AATS604	Cost Accounting- II	Skill	6	6	ESA-80 ISA-20	Theory
	AATS605	Income Tax- II	Skill	6	6	ESA-80 ISA-20	Theory
	AATS606	VOCCATIONAL TRAINING AND REPORTING	skill		6	ESA-80 (Pr-50,V-	Project

						30)ISA-20	
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ESA – End semester assessment
ISA – Internal semester assessment
AOC-Activity oriented course
General – General course for all B.Voc course
CSG–Course specific general dominie courses
Skill- Skill dominie Courses
Pr – Project
V – Viva

Detailed Syllabus

Semester 1

BOCG101 LISTENING AND SPEAKING SKILLS IN ENGLISH

MODULE – I

Speech Sounds: Phonemic symbols – Vowels – Consonants – Syllables – Word stress – Stress in polysyllabic words – Stress in words used as different parts of speech – Sentence stress – Weak forms and strong forms – Intonation

Sample activities:

- 1- Practice reading aloud. Use a variety of texts including short stories, advertisement matter, brochures, etc
- 2- Read out a passage and ask the students to identify the stressed and unstressed syllables.

MODULE – II

Basic Grammar: Articles - Nouns and prepositions - Subject-verb agreement -

Phrasal verbs - Modals - Tenses - Conditionals – Prefixes and suffixes – Prepositions - Adverbs – Relative pronouns - Passives - Conjunctions - Embedded questions - Punctuation – Abbreviations-concord- collocations-phrasal verbs- idiomatic phrases

Sample activities:

- 1- Ask students to write a story/report/brochure, paying attention to the grammar.

MODULE – III

Listening: Active listening – Barriers to listening – Listening and note taking – Listening to

announcements – Listening to news on the radio and television.

Sample activities:

- 1- Information gap activities (e.g. listen to a song and fill in the blanks in the lyrics given on a sheet)
- 2- Listen to BBC news/ a play (without visuals) and ask the students to report what they heard.

MODULE – IV

Speaking- Fluency and pace of delivery – Art of small talk – Participating in conversations – Making a short formal speech – Describing people, place, events and things – Group discussion skills, interview skills and telephone skills.

Sample activities:

- 1- Conduct group discussion on issues on contemporary relevance.
- 2- Ask students to go around the campus and talk to people in the canteen, labs, other departments etc. and make new acquaintances.
- 3- Conduct mock interviews in class.
- 4- Record real telephone conversations between students and ask them to listen to the recordings and make the corrections, if any are required.

MODULE – V

Reading: Theory and Practice – Scanning – Surveying a textbook using an index – reading with a purpose – Making predictions – Understanding text structure – Locating main points –

Making inferences – Reading graphics – Reading critically – Reading for research.

CORE TEXT

- 1- V.Sasikumar, P KiranmaiDutt and GeethaRajeevan, .*Communication Skills in English*.Cambridge University Press and Mahatma Gandhi University.
- 2- Marilyn Anderson, Pramod K Nayar and Madhuchandra Sen. *Critical Thinking, Academic Writing and Presentation Skills*. Pearson Education and Mahatma Gandhi University.

For Further Activities

1. *A Course in Listening and Speaking I & II*, Sasikumar, V.,KiranmaiDutt and Geetha Rajeevan, New Delhi: CUP, 2007
2. *Study Listening: A Course in Listening to Lectures and Note-taking* Tony Lynch New Delhi: CUP,2007.
3. *Study Speaking: A Course in Spoken English for Academic Purposes*. Anderson,

Kenneth, Joan New Delhi: OUP, 2008

Total Marks -100

Internal - 20

External – 80

BOCG102 IT FOR BUSINESS

Module I

Introduction to Information Technology: Information and Communication Technology(ICT), Information systems E-World - Computer Architecture: Input Hardware - Processing & Memory Hardware, Storage Hardware, Output Hardware, Communication Hardware - Concept of operating system - Understanding your computer customization configuring screen, mouse, printer.

Module II

Word Processing Package: Introduction - Features - Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation - Viewing Documents; Setting tabs - Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break & Page Numbers; Mail Merging-Spelling and Grammar Checking; Tables; Formatting Tables;

Module III

Spreadsheet Package: Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height/width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Margin and Orientation, Centering a Worksheet, Using header and footer.

Module IV

Advanced Features of Spreadsheet Package: All Functions in Excel, Using Logical Functions, Statistical functions, Mathematical etc. Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Saving a chart.

Module V

Presentation Package: Ms-PowerPoint: Advantages of Presentation Screen layout creating presentation inserting slides adding sounds & videos-formatting slides -slide layout views in presentation -slide transition Custom animation Managing slide shows - using pen Setting slide intervals

CORE TEXT

1. Antony Thomas. Information Technology for Office. Pratibha Publications
2. Gini Courter & Annette Marquis. Ms-Office 2007: BPB Publication

Total Marks -100

Internal - 20

External – 80

AATG103 BUSINESS MATHEMATICS

MODULE I

Set theory :-Modern theory in mathematics :Definition, elements and types of sets, operations on sets and Cartesian product of two sets.

MODULE II

Number system-Natural numbers, prime numbers, integers, rational and irrational numbers, Ratio,proportion and variation Sequences - Arithmetic progression n^{th} term and sum to n terms of A.P - Geometric progression n^{th} term, sum to n terms and sum to infinity of G.P .

MODULE III

Permutations and combinations, Compound interest, depreciation and annuities, simple and compound interest, annuity, sinking fund, present value of an annuity/ amortization, present value concept in capital expenditure,

MODULE IV

Matrices :-Matrices, matrix operations, Determinant of a square matrix (expansions only) and Rank of a matrix.

MODULE V

System of linear equations):- Inverse of square matrix (problems only) Solution of system of linear equations using matrices.

CORE TEXT

- 1) Business Mathematics - S.Saha
- 2) Business mathematics -D.C. Sanchet& V.K Kapoor (Sultan Chand & Sons)

Total Marks -100

Internal - 20

External – 80

AATS104CORPORATE REGULATIONS AND ADMINISTRATION

Module I

Company - Definition – Characteristics – Classifications –History and framework of Company Law In India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association

Module II

Promotion and formation of a company- Body Corporate - promoter- legal position duties remuneration - Memorandum of Association – Articles of Association - Contents and alteration Incorporation of Company - **On-line registration of a company** – procedure- CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-Vires - Lifting up of Corporate veil - Conversion Of Companies

Module III

Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus – Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights –Sweat Equity Shares - Issue and Redemption of Preference Shares- Meaning of transfer and transmission of securities - Bonus Shares- meaning of Debenture.

Module IV

Membership in company and meetings- modes of acquiring membership-rights of members- Control - Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice of Meeting - Quorum - Chairman - Proxies - Voting - Show Of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions – Types - Minutes - Books of accounts - Directors - Types - legal position –Duties – Resolutions And Proceedings - Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions – Corporate Social Responsibility.

Module V

Winding up - Contributory – Modes of winding up - Liquidators - Appointments- Submission of Report – Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances – Declaration of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final

Meeting and Dissolution of Company Official Liquidators Appointment - Winding up of unregistered companies

Skill Components

How to prepare Articles of association, Memorandum of Association, Registration Procedure, Prospects, Share Certificate , Security certificate,

CORE TEXT

1. Shukla, M.C., & Gulshan, Principles of Company Law, *S.Chand, New Delhi.*
2. Venkataramana, K., Corporate Administration, *Seven Hills Books Publications.*
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, *New Delhi.*
4. Bansal C.L., Business and Corporate Law, *Vikas Publishers, New Delhi.*
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, *Vikas Publishers, New Delhi*
8. Chartered Secretary, *The Institute of Company Secretaries of India.*

Total Marks -100

Internal - 20

External – 80

AATS105 COMPUTERIZED ACCOUNTING - I

Module I

Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting- Merits of Computerized Accounting –Tally ERP 9-Features of Tally ERP 9– Screen Components

Module II

Creation of Company- Selecting a Company – Altering/ Modifying Company Creation Details – Deleting a Company – F 11 Features – F 12 Configuration.

Module III

Ledger Accounts– Account Groups – Pre-Defined Groups – Creating Single & Multiple Groups – Creation of Primary Account Groups – Creating Ledger Accounts in Single & Multiple – Displaying- Altering and Deleting Account Groups and Ledgers –

Module IV

Accounting Vouchers- Entering Transactions in Accounting Vouchers – Bill Wise Details - Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher – Duplicating a Voucher – Optional Vouchers – Post- Dated Vouchers – Reverse Journal –

Module V

Bank Reconciliation Statement - Creating Budget – Generating Reports - Configuring Reports Balance Sheet – Profit and Loss Account – Trial Balance – Day Books – Account Books –Statement of Accounts – Ratio Analysis - Cash Flow - Fund Flow – List of Accounts – Exception Reports.

CORE TEXT

1. Roopa, Tally for Every one - *ATC Publishing Chennai*.
2. Nadhani, A.K. Implementing Tally ERP 9
3. A Comprehensive Guide to Tally ERP 9, Tally Manual

Total Marks -100

Internal - 20

External – 80

AATS106 FINANCIAL ACCOUNTING– I

Module I

Preparation of Financial Statements –Conceptual framework- Accounting Principles – Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts- Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives.

Module II

Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account – Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

Module III

Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account –Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

Module IV

Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's

Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss

Module V

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions-Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities

Skill Components

Workshop on preparation of final accounts of a sole trader.

Activity on preparation of final accounts of a sole trader.

CORE TEXT

1. Jain, S.P., & Narang, K.L., *Advanced Accountancy, Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheswari, S.K., *Advanced Accountancy, Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.*
4. Ashok, Sehgal, & Deepak Sehgal, *Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
6. Paul, S. K., & Chandrani, Paul, *Advanced Accountancy, New Central Book Agency, New Delhi.*
7. Raman B S, *Financial Accounting- United Publishers*
8. The Chartered Accountant(Journal), Institute of Chartered Accountants of India, New Delhi.

Total Marks -100

Internal - 20

External – 80

SEMESTER 2

BOCG201 WRITING AND PRESENTATION SKILLS IN ENGLISH

MODULE I

Letter Writing: Letters - letters to the editor - resume and covering letters -parts and layout of business letters-business enquiry letters offers, quotation-orders and execution-

grievances and redressal-sales letters-follow-up letters-status enquiry-collection letters-preparation of power of attorney for partnership- job application letters-resume-CV-reference and recommendation letters-employment letters.

MODULE II

Other types of Academic and business Communication(written):Seminar papers-project reports - notices - filling application forms - minutes, agenda-reports-essays.

MODULE III

Presentation Skills: Soft skills for academic presentations - effective communication skills –structuring the presentation - choosing appropriate medium – flip charts – OHP – Power Pointpresentation – clarity and brevity - interaction and persuasion.

***Compulsory activity: PowerPoint presentations to be conducted by each student in class**

MODULE IV

Non-verbal communication-Body language-Kinesics,Proxemics-Para language

Channels-Barriers-Principles of effective communication

MODULE V

Online writing and Netiquette- Writing e-mails- use of language – writing for blogs – social media etiquette- professional networking online (LinkedIn, E-factor etc.)

Compulsory activity: Each student should create a blog and/or profile in LinkedIn.

CORE TEXT

1. Marilyn Anderson, Pramod K Nayar and Madhucchandra Sen. *Critical Thinking*,
2. *Academic Writing and Presentation Skills*. Pearson Education and Mahatma GandhiUniversity.
3. Antony Thomas,Business Communication and MIS, Pratibha Publications.
4. Bhatia R.C.Business Communication
5. SaliniAgarwal Essential communication skill. Reddy P.N, and Apopannia, Essentials of Business communication.
6. Sharma R.C,KRISHNA Mohan, Business Communication and Report writingLeod,M.C.,Management Information system

Total Marks -100

Internal - 20

External – 80

AATG202 BANKING AND INSURANCE

Module I

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition
Classification of Banks – Functions of Commercial Banks- Primary and Secondary-
Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

Module II

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile
Banking –ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation
System - Credit and Debit Cards – CIBIL – KYC - Banking Sector Reforms-Prudential
Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks -
Payment Banks - Financial Inclusion - PMJDY.

Module III

Banker and Customer- Meaning and Definition- Relationship- General and Special-
Different Types of Accounts- Cheque- dishonour of cheque – payment in due course –
Crossing - Endorsement.

Module IV

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles
of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms –
Bancassurance.

Module V

Types of insurance - Life Insurance– Features - Classification of Policies - Policy
Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-
Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance-
Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident
insurance- Re-Insurance- Group insurance.

Skill component:

- Workshop on banking instruments- filling of various application forms, instruments- cheque- DD-withdrawal slip
- Workshop on online banking transactions
- Workshop on insurance instruments

CORE TEXT

1. Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
2. Maheswari, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
3. Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
4. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*

5. Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
6. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
7. Tripathi, Nalini&Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
8. Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
9. Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi*

Total Marks -100

Internal – 20

External – 80

AATS203BUSINESS REGULATORY FRAMEWORK

Module I

Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract.

Module II

Law of Agency-Essentials, kinds of agents - rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents-Relationship.

Module III

Sale of Goods Act, 1930-Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale

Module IV

Partnership and sole proprietorship- Partnership- procedure to create partnership deed- registration process- winding up of partnership- sole proprietorship- documents required- procedure- registration process.

Skill Components

How to register a partnership and sole proprietorship firm – online registration process.

CORE TEXT

1. Aswathappa, K., Business Laws, *Himalaya Publishing House, Bengaluru.*
2. Kapoor, N.D., Business Laws, *Sultan Chand publications New Delhi.*
3. Sharma, S.C., Business Law, *International Publishers, Bengaluru*
4. Tulsian, Business Law, *McGraw-Hill Education Mumbai.*
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

Total Marks -100

Internal - 20

External – 80

AATS204 **COMPUTERIZED ACCOUNTING-II**

Module I

Accounts With Inventory– Enabling F 11 and F 12 - Stock Category – Stock Group Single/Multiple Creation of Stock Category and Stock Group – Creation of Units of Measurement – Creating Single/Multiple Stock Items – Creating Godowns - Displaying, Altering and Deleting Stock Groups, Units, Items and Godowns – Cost Categories- Cost Centres – Creating Cost Categories and Cost Centres -Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase / Sales Orders

Module II

Inventory Vouchers - Using Inventory Vouchers – Using Accounting Vouchers With Inventory Details (Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced Security Control – Back-Up and Restore – Inventory Reports – Stock Summary - Inventory Books – Statement Of Inventory.

Module III

Accounting With Tax– F 11 & F 12 Settings For Taxation – TDS – Ledgers Related to TDS – Creating TDS Voucher Types - TDS Reports – TCS – GST. GST Terminologies – Types of GST- Computing GST – Ledgers and Vouchers Pertaining to GST – Ledger creation – Creation of CGST input SGST and input IGST ledger in Tally - GST Reports – GST Forms

Module IV

Payroll: Enabling Payroll – Creating Pay Heads – Single/Multiple Creation of Employee Groups -Single/Multiple Creation of Employee Head – Salary Details – Configuration of Salary Details – Creating Units of Work – Managing and Creating Attendance / Production Types – F 12 Payroll Configuration – Payroll Vouchers – Creating Payroll Voucher Types -Displaying, Altering and Deleting Payroll Documents – Payroll Reports

(Full) – Configuring All Payroll Reports – Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads– PF Related Heads in Pay Structure –Gratuity Calculation, Creation and Accounting - Generating a Sample Pay Slip – Employee Loan & Salary Advance Management.

Practical Training

- Prepare final accounts of a Company in Tally ERP 9 with Inventory
- Prepare final accounts of a company in Tally ERP 9 incorporating VAT and TDS
- Preparation of payroll

CORE TEXT

1. Roopa, Tally for Every one - *ATC Publishing Chennai*.
2. Nadhani, A.K. Implementing Tally ERP 9
3. A Comprehensive Guide to Tally ERP 9, Tally Manual

Total Marks -100

Internal - 20

External – 80

AATS205 **FINANCIAL ACCOUNTING – II**

Module I

Accounting for Hire Purchase – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession-

Module II

Branch Accounts – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded)

Module III

Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.

Module IV

Accounting for Dissolution of partnership firm- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method

Module V

Accounting Standards- Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19 (Theory only)

CORE TEXT

1. Jain S.P & Narang K.L., *Advanced Accountancy, Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheswari, S.K., *Advanced Accountancy, Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy, S Chand and Company Pvt.Ltd, New*

Total Marks -100

Internal - 20

External – 80

AATS206 VOCATIONAL TRAINING AND REPORT

The student will be attached with an accounting and tax consulting organisation approved by the Department and will be provided with practical accounting work for a period of 4 weeks. He / she should actively participate in the accounting and tax consultation provided by the organisation and prepares a report based on his accounting experience in that organisation. The report should contain quarterly financial statement consisting of journal, ledger, trial balance, trading and profit and loss account and balance sheet. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. A copy of the report has to be submitted to the Department before the commencement of the third semester classes. The department will be conducting an open- viva – voce for each student to evaluate the practical skill acquired by them from the training.

Total Marks 100

Internal Assessment - 20

Marks for the Report – 50 (Valued by the University)

Marks for presentation and Viva- Voce – 30 (Conducted by the University)

SEMESTER 3

BOCG301 PRINCIPLES OF MANAGEMENT

MODULE I

Nature and Process of Management-Schools of Management Thought – Management Process School, Human Behavioural School, Decision Theory School,

Systems Management School, Contingency School – Managerial Role – Basics of Global Management.

MODULE II

Planning-Objectives – Types of plans - single use plan and repeated plan – MBO, MBE– strategic planning and formulation. Decision making - types and process of decision making – forecasting.

MODULE III

Organising-Types of organisation - formal and informal, line and staff, functional – organisation structure and design – span of control, delegation and decentralisation of authority and responsibility –organisational culture and group dynamics.

MODULE IV

Staffing-Systems approach to HRM – Performance appraisal and career strategy – HRD -meaning and concept.

MODULE V

Directing-Motivation – meaning - need for motivation.Theories of motivation - Herzberg and McGregor. Leadership- importance – styles of leadership, Managerial Grid by Blake and Mouton, Leadership as a Continuum by Tannenbaum and Schmidt, Path Goal Approach by Robert House (in brief) **Controlling** - Concept, Significance, Methods of establishing control.

CORE TEXT

1. Moshal.B.S .*Principles of Management*,Ane Books India,New Delhi.
2. Bhatia R.C. *Business Organization and Management*, Ane Books Pvt. Ltd., NewDelhi.
3. Richard Pettinger. *Introduction to Management* , Palgrave Macmillan, New York.
4. **Koontz and O'Donnel**. *Principles of Management* ,Tata McGraw-Hill PublishingCo.Ltd. New Delhi.
5. Terry G.R. *Principles of Management*,D.B.Taraporevala Sons &Co.Pvt.Ltd., Mumbai.
6. Govindarajan.M and Natarajan S. *Principles of Management*, PHI, New Delhi.
7. MeenakshiGupta .*Principles of Management*, PHI, New Delhi.

Total Marks -100

Internal - 20

External – 80

AATG302CAPITEL MARKET

MODULE I

The Indian financial system- meaning, Components, Role and functions-Recent development in the Indian financial system, Capital Market- significance and functions of capital market, Industrial Securities Market, Financial Instruments in Industrial Securities market, Government Securities market

MODULE II

SEBI-Establishment, Objectives, Powers and functions

MODULE III

Primary market, Functions of new issue market,-Methods of floating new issue, IPO, FPO, Public issue, bonus issue, Right issue, Private placement, Book building, ESOP, Intermediaries in the new issue market, Registrars to the Issue, brokers to the issue, Bankers to the issue, Underwriters.

MODULE IV

Secondary market, Members of the Stock Exchange, listing of securities, Classification of listed securities

MODULE V

Stock exchanges – definition - role and functions – stock exchanges in India- NSE, BSE, and major international stock Exchanges, Recent trends in Indian Capital Market

CORE TEXT

1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
2. Yogesh Maheswary : Investment Management
3. Kevin. S : Security Analysis and Portfolio Management
4. Preethi Singh : Dynamics of Indian Financial System
5. Sojikutmar.K and Alex Mathew : Indian Financial System and Markets
6. Bharathi. V.P. Pathak : Indian Financial System
7. Khan. M.Y : Financial Services.
8. International Trade and Financial Environment.
9. Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services

Total Marks -100

Internal - 20

External – 80

AATS303 BUSINESS STATISTICS

Module I

cs- Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics

Module II

Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire-Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series

Module III

Uni-Variate Data Analysis I -Measures of Central Tendency – Concept –Functions of an average-Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean-Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean-Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency.

Module IV

Uni-Variate Data Analysis II- Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relative measures of skewness- Moments- Central moments- Raw moments- Conversion of raw

moments into central moments- Skewness based on moments- Kurtosis-meaning and types

Module V

Interpolation and Extrapolation- Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method – Extrapolation- Forecasting using extrapolation

CORE TEXT

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , KitabMahal*
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
9. Pillai, R S N and Bagavathi, V., *Statistics , S Chand & Co*

Total Marks -100

Internal - 20

External – 80

AATS304 **CORPORATE ACCOUNTS – I**

Module I

Accounting for Shares–Introduction- Issue of shares- Procedure for issue of shares- issue at par, issue at premium, issue at discount, forfeiture of shares-

Module II

Issue of Preference Shares- Redemption of Preference Shares

Module III

ESOP-Rights Issue – Bonus Issue – Buyback of Shares

Module IV

Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting–Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting

Module V

Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)– Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation

Skill Components

Workshop on preparation of final accounts of a joint stock company.

CORE TEXT

1. Jain, S.P., & Narang, K.L. , *Advanced Accountancy, Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., *Advanced Accounting, Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T. S., *Advanced Accountancy S. Chand and Company Pvt.Ltd, New Delhi*

Total Marks -100

Internal - 20

External – 80

AATS305 STENOGRAPHY AND COMPUTER APPLICATIONS(ENGLISH ONLY)

Module I

Fundamental in stenography – keyboard practice with emphasis on rhythm and the practice of fingers-touch and sight type writing - accuracy development- shift key operations- short cut keys- words and sentences, practice of paragraphs

Module II

Practice of letter writing and office documents- blind touch method- Sentence repetition -emails, resumes, application letters.-speed practice at the rate of 20 word p.m

Module III

Advanced stenography -typing of business letter, invoice, memorandum, government order, official letter-professional business notes-speed practice at the rate of 30 words p.m/-

Module IV

Business Documents-typing of balance sheet on different sheets- typing of tender notice- business meeting minutes-display- speed practice at the rate of 45 word p.m

Practicals :

Get familiar with keyboard shortcuts-speed testing- word drills- sentence and paragraph typing- preparation of letters, memos, notes.

CORE TEXT

- 1) Typewriting Fundamentals by Md. Khan
- 2) Speed papers, Manuscripts(Venus typewriting Institute, Kakinada)
- 3) Saxena A and Gupta K, fundamentals of computers, Laxmi Publications
- 4) Jain s, IT Tools and Applications, BPB Publications
- 5) Hynes J, The practical phrase, wheeler publication.

Total Marks -100

Internal - 20

External – 80

AATS306 GOODS AND SERVICES TAX- I

Module I

INTRODUCTION- The constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government), Concept of VAT:-- Meaning, Variants & Methods, Major Defects in the structure of Indirect Taxes prior to GST, Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST),GST Council, GST Network, State Compensation Mechanism, Registration.

Module II

Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration- Deemed Registration- Procedure For Registration - Amendment of Registration - Cancellation ofRegistration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty – TaxDeduction At Source - Collection of Tax At Source - Refunds.

Module III

LEVY & COLLECTION OF GST Taxable event:- “Supply” of Goods & Services , Place of Supply : Within state, Interstate, Import & Export , Time of supply, Valuation for GST- Valuation rules, taxability of reimbursement of expenses., Exemption from GST: Small supplies & Composition Scheme, Classification of Goods & Services : Composite & Mixed Supplies.

Module IV

Procedures Tax Invoice- Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. Special Provisions Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control.

Module V

Customs Law Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions. Invoices

SKILL COMPONENT

Workshop on GST registration process-online registration.

CORE TEXT

- 1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Bare Act CGST
- 4) Bare Act SGST
- 5) Bare Act IGST

Total Marks -100

Internal - 20

External – 80

SEMESTER 4

BOCG401 SOFTSKILLS AND PERSONALITY DEVELOPMENT

Module I

Personal Skills-Knowing oneself- confidence building- defining strengths- thinking creatively-personal values-time and stress management.

Module II

Social Skills-Appropriate and contextual use of language- non-verbal communication- interpersonal skills- problem solving.

Module III

Personality Development-Personal grooming and business etiquettes, corporate etiquette, social etiquette and telephone etiquette, role play and body language.

Module IV

Presentation skills-Group discussion- mock Group Discussion using video recording – public speaking.

Module V

Professional skills-Organisational skills- team work- business and technical correspondence-job oriented skills-professional etiquettes.

CORE TEXT

1. Matila Treece, Successful Communication: Allyn Bacon Pubharkat.
2. Jon Lisa Interatid, Skills in Tourist Travel Industry Longman Group Ltd.
3. Robert T Reilly, Effective Communication in Tourist Travel Industry ,Dilnas Publication.
4. Boves Till Business Communication Today Mcycans Hills Publications
5. Dark Studying International Communication Sage Publication.
6. Murphy Hadderandt Thomas, effective Communication ,Mcgraw hills.

Total Marks -100

Internal - 20

External – 80

AATG402 FINANCIAL MARKETS AND OPERATIONS

Module I

Indian Financial System- Savings and Investment – The Indian Financial System- Components – Role and Functions- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives- Powers and functions.

Module II

Primary Market- Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement- Book Building - ESOP-Indian Depository Receipts .

Module III

Intermediaries in the New Issue Market- Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments.

Module IV

Secondary Market- Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading

Module V

Online Trading (practicals)- SEBI regulations -Derivatives (Brief study only)- Features of Derivatives -Types of Derivatives– Forwards – Futures- Options-Swaps- Commodity Futures – Major Commodity Exchanges in India – Mutual fund meaning

Practicals:

Creation of DEMAT Account
Online trading

CORE TEXT

1. Khan, M.Y., Indian Financial System, *Tata McGraw Hill, New Delhi.*
2. Singh, Preethi, Dynamics of Indian Financial System, *Ane Books, New Delhi*
3. Guruswami, S., Capital Markets, *Tata McGraw Hill, New Delhi*
4. Avadhani, V. A., Investment and Securities Market in India, *Himalaya Publishing House.*

Journals

SEBI and Corporate Laws - Taxmann, New Delhi
SEBI Monthly Bulletin

Total Marks -100

Internal - 20

External – 80

AATS403 SPECIAL ACCOUNTING

Module – I

Accounts of Banking Companies – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy.

Module –II

Accounts of Insurance Companies – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet –

Module –III

Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act) excluded) .

Module –IV

Insurance claims- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim-

CORE TEXT

1. Jain, S.P & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting , *Sahitya Bhavan Publications, Agra.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publishing House, Mumbai.*
6. Raman B S, *Corporate Accounting United Publishers*
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Total Marks -100

Internal - 20

External – 80

AATS404 CORPORATE ACCOUNTS – II

Module – I

Internal Reconstruction -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet.

Module – II

Amalgamation absorption and External Reconstruction – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

Module – III

Liquidation of Companies – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator's Final Statement of Account (Statement of Affairs)

Module – IV

Investment Account – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts

CORE TEXT

1. Jain, S.P & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting, *Sahitya Bhavan Publications, Agra.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publishing House, Mumbai.*
6. Raman B S, *Corporate Accounting United Publishers*
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Total Marks -100

Internal - 20

External – 80

AATS405 **GST Accounting and E-FAILING**

Module I

Input tax credit-I, Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Module II

INPUT TAX CREDIT-II, simple illustrations on calculation of GST and Input Tax Credit, Order of Adjustment of Input tax credit against output CGST, SGST, IGST

Module III:

GST Accounting, Recording GST in sales, - interstate sales – Purchase- interstate purchase, GST accounting in tally.

Module IV

Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement – Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities – Provisional Attachment. Appeals - Appellate Authorities - Powers -

Procedure - Appeal to High Court -Supreme Court – Offences and Penalties. (All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

Module V

E-filing and its procedure.

Practicals:

Computation of tax credit

GST accounting in tally

E -filing

CORE TEXT

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
7. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017
8. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017 9. Vastu and SevakarVidhan by Government of India

Total Marks -100

Internal - 20

External – 80

AATS406INDUSTRY TRAINING & REPORT

The student will be attached himself with an accounting and tax consultancy organisation approved by theDepartment for a period of 4 weeks for industry training. The training is meant to make the student an expert in **GST Consultancy services**.The student should actively participatein the operations of the organization and should work like any other employee of thatorganization. He/ she should do a project work for the organization and the report (not less than40 pages, A4 size) should be submitted to the organization and the department. The student has toface a viva based on his report.

Total Marks 100

Internal Assessment - 20

Marks for the Report – 50(Valued by the University)

Marks for presentation and Viva- Voce – 30 (Conducted by the University)

SEMESTER 5

BOCG501 ENVIRONMENTAL STUDIES

MODULE 1

Multidisciplinary nature of environmental studies, Definition, scope and importance-Need for public awareness.

Natural Resources : Renewable and non-renewable resources : Natural resources and associated problems. Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

Mineral resources ; Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

MODULE 2 (15 hrs)

Ecosystems

Concept of an ecosystem-Structure and function of an ecosystem-Producers, consumers and decomposers-Energy flow in die ecosystem-Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the

following ecosystem : Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Biodiversity and its conservation

Introduction- Definition: genetic, species and ecosystem diversity. Biogeographical classification of India, Value of biodiversity ; consumptive use, productive use. Social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation Hot-spots of biodiversity, Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts., Endangered and endemic species of India. Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

MODULE 3

,15

(hrs)

Environmental Pollution

Definition, Cause, effects and control measures of:- Air pollution-Water pollution-Soil pollution

Marine pollution-Noise pollution-Thermal pollution-Nuclear hazards

Solid waste Management : Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution.Pollution case studies. Disaster management : floods, earthquake, cyclone and landslides.

Human Population and the Environment

Population growth, variation among nations-Population explosion — Family Welfare Programe-Environment and human health-Human Rights-Value Education-HIV/AIDS-Women and Child Welfare- Role of Information Technology in Environment and human health-Case Studies.

MODULE 4 15(HRS)

Social issues and the environment :From unsustainable to sustainable development – urban problems relating to energy –water conservation, rain water harvesting ,watershed management –resettlement and rehabilitation of people ;its problems and concerns – case studies

environmental ethics : issue and possible solution climate change ,global warming ,acid rain ozone layer depletion, nuclear accidents and holocaust-case

wasteland reclamation –consumerism and waste product –environmental protection act –air (prevention and control of pollution) act –water (prevention and control of pollution)act –wild life protection act-forest conservation at issue involved in enforcement of environment legislation –public awareness

TEXT BOOK

Textbook for Environmental Studies For Undergraduate Courses of all Branches of Higher Education Erach Bharucha for University Grants Commission

CORE TEXT

1. Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University

Press, 11nd Edition 2013 (TB)

2. Clark.R.S., Marine Pollution, Clanderson Press Oxford (Ref)

3. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopedia, Jaico Publ. House. Mumbai.1196p .(Ref)

4. Dc A.K.Environmental Chemistry, Wiley Eastern Ltd.(Ref)

5. Down to Earth, Centre for Science and Environment (Ref)

6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University

Press 1140pb (Ref)

7. Jadhav.H&Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House,

Delhi 284p (Ref)

8. Mekinney, M.L &Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)

9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)

10. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)

11. Rao.M.N&Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)

12. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)

13. Sharma B.K., 2001. Environmental Chemistry.Geol Publ. House, Meerut (Ref)

14. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)

15. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)

16. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)

17. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

(Ref)

18. (M) Magazine (R) Reference (TB) Textbook

19. AmartyaSen, The Idea Justice, New Delhi: Penguin Books, 2009.

20. Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998)

21. Law Relating to Human Rights, Asia Law House,2001.

22. Shireesh Pal Singh, Human Rights Education in 21st Century, Discovery Publishing House

Pvt.Ltd, New Delhi,

23. S.K.Khanna, Children And The Human Rights, Common Wealth Publishers,1998. 2011.

24. SudhirKapoor, Human Rights in 21st Century, Mangal Deep Publications, Jaipur,2001

Further activities

- Field works
- Visit to a local area to document environmental assets
river/forest/grassland/hills/mountain
- Visit to a local polluted site-urban/rural/industrial/agricultural
- Study on a common plants ,insects, birds
- Study of a simple ecosystems-pond, river, hills slopes etc.(field work equal to 5 lecture hours)

Total Marks -100

Internal - 20

External – 80

AATG502 **AUDITING**

Module I

Introduction-Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing anAudit, Scope of Audit, Objectives of Audit- Main Object and Subsidiary Objects -Advantages of anAudit, Inherent Limitations of Audit , Differences between

Accountancy and Auditing. The Auditor:Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit-Social Audit. Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India

Module II

Audit Engagement, Documentation and Evidence – Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management

Module III

Internal Control – Concept of internal control, Internal Control and the Auditor, Internal Control-Questionnaire, Internal Control and Computerized Environment-General Control and Application-Controls- Internal Check - Meaning and Definition , Objects of Internal Check, Auditors Duties as-Regards Internal Check, Internal Audit- Internal Auditor and independent Auditor – Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching- meaning of Vouching- Definition -Vouchers- Points to be noted in Vouchers-Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.

Module IV

Audit of Limited Companies –(based on Companies Act 2013) Company Auditor- Qualifications-Disqualifications- Appointment Removal- Powers and Duties of an Auditor- Liabilities of an Auditor -Audit Report- Contents and Types.

Module V

Special Audits and Investigation – Government Audit, General Duties and powers of Comptroller and Audit General , Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College) – Hospital - Club- Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation-Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.

Skill component

Activity on practical auditing – vouching

CORE TEXT

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing,

S.Chand&Compaly Ltd, New Delhi.

2. ArunJha, *Auditing – University Edition, Taxman Publications*

3. Saxena, R. G., *Principles and Practice of Auditing, Himalaya Publishing House, Mumbai*

4. Sharma, T. R., *Auditing SahityaBhawan Publication Agra.*

5. Saxena, R. G., *Principles and Practice of Auditing, Himalaya Publishing House, New Delhi.*

6. ICAI Study material for IPCC and Final

Total Marks -100

Internal - 20

External – 80

AATS503 **QUICK BOOK**

MODULE 1

Company information-Introduction, unit objectives ,trading organizations ,types of details in trading organizations ,nature of trading organizations ,activities in a trading organization, accounting terms, basic concept, three golden rules of accounting, introduction to inventory, types of inventory, inventory valuation, starting quick books, description of menu bar, company menu, sales and accounts receivables

MODULE 2

chart of accounts-introduction, creation and modification of chart of accounts, deleting an account, enter and alter opening balance, customer Center, the vendor center, inventory management- creating an item, modifying an item, basic structure of service, record transaction in journal-make general journal entry, reversing journal entries

MODULE 3

Bill transaction and vendor credits-creating batch invoice Quotes and price level ,estimate ,price list, create credit memos and refunds, Create purchase and sales order, Payment and receipt- pay bills, receive payments, receiving payments, record deposits, accounting of inward and outward returns, refund credits, dishonor of cheques

MODULE 4

Finance functions-introduction,finance charges ,statement of finance s, service charges ,bank reconciliations, write cheques ,sales tax ,set credits and set discount ,set credit limit ,discount on sales invoice ,discount at the time of pay bill ,build assembly, adjust quantity on hand ,physical inventory work sheet ,use register ,transfer fund ,why transfer

fund ,import and export ,export ,import ,memorize transaction ,backup and restore, creating a memorized transaction ,saving a memorized transaction retrieving a memorized transacting

MODULE 5

Reports—overview reports ,retail reports ,purchase and inventory reports ,purchase reports ,inventory company and financial reports, company and financial reports ,customers and receivable reports vendors and payables reports ,sales reports jobs ,time and mileage reports ,search option ,loan manager ,reminders in quick books ,printing ,1099 and 1096 wizards

CORE TEXT

1. Stephen L Nelson, Quickbooks –All in one 2019, For Dummies
2. Alicia Katz Pollock, Masters Intuit Quickbooks,Royalwise solutions LLC

Total Marks -100

Internal - 20

External – 80

AATS504 **COST ACCOUNTING- I**

Module I

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- CostAccountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- ResponsibilityCentres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting andFinancial Accounting-Essentials of a good costing system- Installation of costing system- Methods andTechniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts andclassification- elements of cost

Module II

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- MaterialStock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Storesrecords- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems:Perpetual and Periodic Inventory System- Continuous Stock Taking - Material Losses-Wastage- Scrap-Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average-

Module III

Accounting and Control of Labour Cost- Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor’s differential piece rate system- Merrick’s differential piece rate system- Gantt Task and Bonus plan- Incentive Plans-Halsey Plan - Rowan Plan-Idle Time-Overtime and their Accounting Treatment- Labour Turnover-Causes and effects-Methods of Calculating Labour Turnover.

Module IV

Accounting for Overhead-Classification of Overhead- Segregation of semi variable overhead-

Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary-Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons-Disposal- Introduction to Activity Based Costing (Problems of ABC excluded)

Module V

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation Reconciliation Statement –Need- Reasons for disagreements in Profits-Preparation-Memorandum Reconciliation

CORE TEXT

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
2. Iyengar, S. P., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
3. Maheswari, S.N., Advanced Cost Accounting, *Sultan Chand & Sons, New Delhi.*
4. Arora, M. N., Cost Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
5. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, *Sultan Chand & Sons, New Delhi.*
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

Total Marks -100

Internal - 20

External – 80

AATS505 **INCOME TAX- I**

Module I

Introduction - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of

Income- Gross Total Income- Total Income-Assessee- Assessment Year Average Rate of Tax -

Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue

Module II

Residential Status- Incidence of Tax- Income Exempt from Tax- Heads of Income.

Module III

Income from Salary- Chargeability- Definition – Perquisites- Profit in lieu of Salary - Deductions

From Salary- Provident Funds and Treatment - Computation of Income from Salary

Module IV

Income from House Property - Basis of Charge - Deemed Ownership- Income from House Property Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions Permissible- Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property

Module V

Profit and Gains of Business or Profession - Chargeability - Deductions Expressly Allowed – General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 - Computation of Profits and Gains of Business or Profession

Skill component

Activity and workshop on computation of income from salary – profit and gains of business and profession.

CORE TEXT

1. Singhania, Vinod, K, & Singhania Monica Students Guide to Income Tax, *Taxmann Publication, New Delhi.*
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes Law and Practice- *Sahitya Bhawan Publications, Agra.*
3. Gaur, V.P., & Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.*
4. Income Tax Act

Total Marks -100

Internal - 20

External –80

AATS506 **FINANCIAL MANAGEMENT**

Module I

Introduction- Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of

Finance Manager-Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding

Module II

Financing Decision - Sources of Finance – Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earnings – Capitalisation - Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure- Leverage-Meaning- Types-Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation Composite Leverage- Meaning and Computation- Financial Risk and Business Risk. (*Capital Structure theories excluded*)

Module III

Investment Decision- Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.

Module IV

Management of Working Capital - Meaning–Definition – Importance-Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital–Estimation of Working Capital Requirements- Methods

Skill component and activity

Activity on working capital estimation by operating cycle method of a company:-

Student will be attached himself with an organisation approved by the department for a week. The activity is meant to make the student an expert in working capital estimation. The student should obtain the necessary information from the organisation needed for the estimation of working capital. He/ She should submit the report detailing the working capital requirement, type of working capital of the organisation etc.

CORE TEXT

1. Pandey, I. M., Financial Management, *Vikas publishing House Pvt.Ltd.New Delhi.*
2. Khan, M.Y. & Jain, P.K., Financial Management, *McGraw Hill (India) Private limited; New Delhi.*
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, *Galgotia Publishing Company, New Delhi.*
4. Prasanna Chandra, Financial Management, *Tata McGraw Hill publishing company limited,*

New Delhi.

5. OP Agarwal, *Financial Management*, Himalaya Publishing House, Mumbai

6. Raman B S, *Financial Management- United Publishers*

7. Srivastava, T. M., *Financial Management, Principles and Problems*, Pragatiprakashan, Meerut.

Total Marks -100

Internal - 20

External – 80

SEMESTER 6

BOCG601 ENTREPRENEURSHIP DEVELOPMENT

Module I

To make the students understand about entrepreneurs and different classifications. Entrepreneur and entrepreneurship - Definition; traits and features; classification; Entrepreneurs; Women entrepreneurs; Role of entrepreneur in Entrepreneurs in India.

Module II

Create an awareness about EDP. Entrepreneurial development programme concept; Need for training; phases of EDP; curriculum & contents of Training Programme; Support systems, Target Groups; Institutions conducting EDPs in India and Kerala.

Module III

General awareness about identification of project financing new enterprises. Promotion of a venture; opportunity Analysis Project identification and selection; External environmental analysis economic, social, technological and competitive factors; Legal requirements for establishment of a new unit; loans; Overrun finance; Bridge finance; Venture capital; Providing finance in Approaching financing institutions for loans.

Module – IV

To identify different Discuss opportunities in small business. Small business Enterprise - Identifying the Business opportunity in various sectors - formalities for setting up of a small business enterprise - Institutions supporting small business enterprise - EDII (Entrepreneurship Development Institute of India), 0 SLDO (Small Industries Development Organization NSIC (National small Industries Corporation Ltd. (CNSIC) NIESBUD (National Institute for Entrepreneurship and small Business Development) Sickness in small business enterprise causes and remedies.

Module – V

To understand about a project report relating to a small business. Project formulation - Meaning of a project report significance contents formulation planning commissions guidelines for formulating a project report - specimen of a project report, problems of entrepreneurs case studies of entrepreneurs.

CORE TEXT:

1. Cliffton, Davis S. and Fylie, David E., Project Feasibility Analysis, John Wiley, New York, 1977.
2. Desai A. N., Entrepreneur and Environment, Ashish, New Delhi, 1990.
3. Drucker, Peter, Innovation and Entrepreneurship, Heinemann, London, 1985
4. Jain Rajiv, Planning a Small Scale Industry: A guide to Entrepreneurs, S.S. Books, Delhi, 1984
5. Kumar S. A., Entrepreneurship in Small Industry, Discovery, New Delhi, 1990

Total Marks -100

Internal - 20

External- 80

AATG602 **TAX PLANNING AND MANAGEMENT.**

Module I

Concept of Tax Planning i) Meaning of tax planning, tax avoidance, tax evasion & tax management. Objective of tax planning. Basic framework of Income tax law; meaning of few frequently used terms like assessee, previous year, assessment year, Gross total income, Total taxable income. ii) Tax Planning with reference to Residential status – Relevance of residential status in computing taxable income, Determination of Residential status of an individual, HUF, Company, other persons. Relationship between residential status and incidence of tax, Area of Tax Planning-Case study. iii) Provisions in brief relating to concept of agricultural income and tax treatment and tax planning of agricultural income.

Module II

Tax Planning with Reference to Salary Income i) Computation of income under the head salary. Taxation of : Bonus, Fees, Commission and allowances, Valuation of perquisites, Allowances , retirement benefits like gratuity, leave encashment, pension tax relief u/s 89(1) (Arrears of Salary). ii) Case studies based on designing pay package.

Module III

Tax Planning in relation to Income from House Property Computation of taxable income of self-occupied & let-out house and partly let out and partly self-occupied house property including tax planning related to section 80C and 80EE.

Module IV

Tax Planning in relation to Business income i) Computation of Taxable Business Income, Presumptive taxation, Tax Audit Rules as to Compulsory maintenance of accounts & Audit. Tax planning in relation to capital vs revenue receipts and expenditure relating to lease or own assets etc.

Module V

Tax Planning in relation to Capital Gains i) Tax planning with reference to long-term & short-term capital assets and choice of priceinflationindexation.ii) Tax planning with reference to deduction under section 80C, 80 CC, 80 CCCD, 80 E, and under section 80G.

CORE TEXT

1. Singhanian, Vinod K. and Singhanian, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi, 2017.
2. Ahuja, G. and Gupta, R., Corporate Tax Planning and Management. Bharat Law House, Delhi, 2017
3. . Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning & Management. SahityaBhawan, Agra, 2017.
4. Mehrotra, H.C. and Goyal, S.P., AyakarVidhanavamLikhankan (Income Tax Law and Accounts), SahityaBhawan, Agra, 2016. 5. Jain, R.K., AyakarVidhanavamLikhankan, Rajeev Bansal Publications, 2017.

Total Marks -100

Internal - 20

External –80

AATS603 **MANAGEMENT ACCOUNTING**

Module I

Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristicsscope-Objectives- Functions- Distinction between financial accounting and management accountingdistinctionbetween cost accounting and management accounting- Tools of management accounting-Limitations of Management accounting

Module II

Financial Statement Analysis - Financial Statements –Nature and limitations of financial statements-Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of FinancialAnalysis – Internal- External – Horizontal – Vertical –

Techniques of Analysis – Comparative Statements– Common Size Statements – Trend Analysis.)

Module III

Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios.

Module IV

Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement –Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations-Preparation of Fund Flow Statement.

Module V

Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method

Skill component and activity

Activity on ratio analysis and fund and cash flow statement preparation:-

The activity is meant to make the student an expert in financial statement analysis. The student should obtain the necessary information from the organisation needed for the statement preparation.. He/ She should submit the report detailing the analysis.

CORE TEXT

1. Manmohan&Goyal, S.N., Management Accounting, *SahithyaBhawan Publication, New Delhi.*
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, *Taxmann Applied Services, NewDelhi.*
3. J Madegowda, Advanced Management Accounting, *Himalaya Publishing House, Mumbai*
4. Arora, M. N., Cost Accounting and Management Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
5. S P Gupta, Management Accounting, Sahityabhavan, Agra
- 6 Raiyani, J. R., &Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, *New Century Publications.*
7. Pillai R S N and Bagavathi- *Management Accounting- S Chand & Company*
8. Management Accountant (Journal), *Institute of Cost Accountants of India, Kolkata.*

Total Marks -100

Internal - 20

External – 80

AATS604 **COST ACCOUNTING- II**

Module I

Specific Order Costing- Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure-Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract-Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract.

Module II

Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing

Module III

Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain -Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for Byproducts

Module IV

Marginal Costing and Break Even Analysis- Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor-Make or Buy- Sales Mix- Acceptance of foreign Order.

Module V

Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.

CORE TEXT

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

Total Marks -100

Internal - 20

External – 80

AATS605 **INCOME TAX -II**

Module-I

Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares -Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain.

Module-II

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 Source.

Module-III

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- Total income

Module-IV

Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax

Module-V

Income Tax authorities - Powers and Functions - Assessment- Assessment procedure- Types of Return –E- filing of Return - Return through TRP- PAN - Types of Assessment - Tax Deducted at Source-TCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate – Tax planning -Tax evasion – Tax avoidance – Tax management (theory only)

CORE TEXT

Proposed Syllabus of B.Voc in Applied Accounting and Taxation

1. Singhanian, Vinod, K, & Singhanian Monica, Students Guide to Income Tax, *Taxmann Publication, New Delhi.*
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes-Law and Practice, *Sahitya Bhawan Publications, Agra.*
3. Gaur, V.P., & Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.*
4. Income Tax Act

Total Marks -100

Internal - 20

External – 80

AATS606 **INDUSTRY TRAINING & REPORT**

The student will attach himself with an accounting and tax consultancy organisation approved by the Department for a period of 4 weeks for industry training. The training is meant to help the student to become an expert in **Income Tax Consultancy services**. The student should actively participate in the operations of the organization and should work like any other employee of that organization. He/ she should do a project work for the organization and the report (not less than 40 pages, A4 size) should be submitted to the organization and the department. The student has to face a viva based on his report.

Total Marks 100

Internal Assessment - 20

Marks for the Report – 50 (Valued by the University)

Marks for presentation and Viva- Voce – 30 (Conducted by the University)