



CARMEL COLLEGE (AUTONOMOUS) MALA

**B.Voc DEGREE PROGRAMME IN ACCOUNTING & TAXATION
(LRP Pattern)**



**CHOICE-BASED CREDIT AND SEMESTER SYSTEM VOCATIONAL UNDER
FACULTY OF COMMERCE AND MANAGEMENT STUDIES
BOARD OF STUDIES IN COMMERCE**

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REGULATIONS

FOR THE DEGREE OF B.Voc ACCOUNTING & TAXATION

1. TITLE OF THE PROGRAMME:

This programme shall be called **Bachelor of Vocational Studies in Accounting & Taxation** under Choice Based Credit and Semester System for Vocational Under Graduate Curriculum 2021 (CBCSSVUG2021)

2. PROGRAMME– AN OVERVIEW

The University Grants Commission (UGC) had launched a scheme for skills development-based higher education as part of college/university education, leading to Bachelor of Vocation (B.Voc.) degree with multiple entry and exit points. The B.Voc. programme is focused on universities and colleges providing under graduate studies which would also incorporate specific job roles along with general education. This would enable the graduates completing B.Voc to make meaningful participation in accelerating India's economy by gaining appropriate employment, becoming entrepreneurs, and creating appropriate knowledge. The proposed vocational program in Accounting & Taxation will be a judicious mix of skills, and professional education related to Accounting & Taxation.

B.Voc in Accounting and Taxation teaches students the factors related to the field. Students who wish to pursue the program should include commerce and accounting skills. They should have the ability to analyze data, calculations, and a basic understanding of GST and the latest taxation laws. The course lays a strong ground for candidates to take up higher qualifications in the field. The program empowers students to gain an overview of the Indian tax regime, fundamentals and principles of accounting, taxation, VAT system, Calculation of GST and its various brackets. They are supposed to have good calculation skills and a basic understanding of commerce which can help them instill in them the advanced principles of the subject.

The overall course structure is thus designed to let students gain the utmost knowledge of the field, and apply it in their career. When pursued as graduation, the B.Voc Accounting & Taxation program builds an added advantage for students who can select their niche areas in financial sectors, taxation, international and national tax, Indian economy, and much more. Taking up this course after 12th will lend them a good base for taking up Master's degree in the field as well as starting their career from the intern or junior level in financial sectors.

Broad Objectives

Upon successful completion of the program, students will:

- To provide judicious mix of skills relating to a profession and appropriate content

of General Education.

- To ensure that the students have adequate knowledge and skills so that they are work ready at each exit point of the programme.
- To provide flexibility to the students through pre-defined entry and multiple exit points.
- To integrate NSQF within the undergraduate level of higher education to enhance graduates' employ ability 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 applying course knowledge to analyze and solve course-specific problems.
- Demonstrate competency in utilizing the Accounting Codification System (financial accounting resource database) 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 develop communication skills and build confidence to face the challenges of the corporate world.

PO-2 To enable the learner to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment, etc.

PO-3 To enhance the capability of decision-making at personal and professional levels.

PO-4 To make students industry ready and develop various managerial and accounting skills for better professional opportunities.

PO-5 To strengthen their capacities in varied areas of commerce and industry aiming towards Development of learners.

PO-6 To empower students to pursue professional courses like Chartered Accountancy, Cost and Management Accountancy, Company Secretary, etc.

PO-7 To enhance the student's talent in the field of professional accountant, direct and indirect taxation, managerial skills, and communication skills.

PO-8 To integrate knowledge, skill, and attitude that will sustain an environment of learning and creativity among the students.

Programme Specific Outcome(PSO)

PSO-1 To develop analytical skills and offer a solid grounding and professional competence in all aspects of Accounting & Taxation.

PSO-2 To develop knowledge and understanding of concepts, principles, practices and procedures of Accounting & Taxation.

PSO-3 To familiarize with the latest trends in the accounting field.

PSO-4 To understand the basics of banking practices relevant to maintaining books of accounts and managing various records, documents, and vouchers essential to accounting activities.

PSO-5 To understand the basics of banking practices relevant to maintaining books of accounts and managing various records, documents, and vouchers essential to accounting activities.

PSO-6 To understand the application of business Knowledge in both theoretical and practical aspects.

PSO-7 To enable learners to get theoretical and practical exposure in the commerce sector, including Accounts, Commerce, Marketing, Management, Economics, Environment, etc.

PSO-8 To understand the basic concept of Direct Tax and the basic definition related to Direct Tax and assesses.

PSO-9 To provide learners with an idea of the process and techniques of calculation of taxability and tax liability.

3. ELIGIBILITY CRITERIA FOR ADMISSION

- The admission to this program will be as per the Rules and Regulations of the Admission Cell of Carmel College (Autonomous) for UG admissions.
- Basic eligibility for B.Voc is 10+2 and above in any stream (No age limit).
- A weightage of 25 marks will be given to VHSE students from the concerned area of specialization
- The eligibility criteria for admission shall be announced by the Admission Cell of Carmel College (Autonomous) from time to time.
- Separate rank lists shall be drawn up for reserved seats as per the existing rules.

- The candidates admitted for B.Voc.Degree (without multiple exits) shall subsequently undergo the prescribed courses of study in a college affiliated with the University for six semesters within not less than three years; clear all the examinations prescribed and fulfill all such conditions as prescribed by the office of Controller of Examinations from time to time.
- The college shall make available to all students admitted a prospectus listing all the courses offered in various departments during a particular semester. The information so provided shall contain the title of the courses, the semester in which it is offered, and credits for the courses. Detailed syllabi shall be made available on the college websites.
- A uniform calendar will be prepared by Carmel College (Autonomous) for the registration, scheduling of courses, examinations, and publication of results. The Board of Studies at Carmel College (Autonomous) shall ensure that the calendar is strictly followed.
- 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 & index mark calculations will be decided by the respective Board of Studies of Carmel College (Autonomous).

4. DURATION OF THE PROGRAMME

- The duration of an undergraduate program is six semesters distributed over a period of 3 academic years.
- An academic week is a unit of five working days in which the distribution of work is organized from Monday to Friday with six contact periods of one-hour duration on each day.
- A sequence of 18 such weeks (16 instructional weeks and 2 weeks for examination) constitutes a semester.

5. COURSE STRUCTURE

- Programme means the entire course of study and examinations for the award of a degree.
- Courses: Course means a segment of subject matter to be covered in a semester. This undergraduate programme includes 3 types of courses, *viz.*,
 - General Education Components (GEC):** Common course means a course that comes under the category of courses, including compulsory English and additional language courses and a set of General courses applicable for Language Reduced Pattern(LRP) programmes, the selection of which is mandatory for all students undergoing UG programmes.
 - Skill Development Components (SDC):**
 - This component should match the skill gap identified.

- b. At least 50% of the 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.
- iii. **Audit courses** are courses that are mandatory for a programme but not conducted for the calculation of SGPA or CGPA. There shall be one audit course each in the first 4 semesters. Audit courses are not meant for classroom study. The students can attain only a pass (GradeP) for these courses. At the end of each semester, there shall be an examination conducted by the college from a pool of questions (Question Bank).
- iv. **Electives:** Students are permitted to take elective subjects provided along with the syllabus of the programme.

6. CREDIT

- Each course shall have certain credits. **Credit** is a unit of academic input measured in terms of weekly contact hours/course contents assigned to a course.
- A student is required to acquire a minimum of 180 credits for the completion of the UG programme which shall only be counted for SGPA and CGPA.
- The maximum credit for a course shall not exceed 5 and the minimum credit for a course is 2.
- 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.
- Audit course shall have 4 credits as per course and a total of 16 credits in the entire programme. The credit of audit courses or extra credits are not counted for SGPA or CGPA.
- **Extra credits** are mandatory for the programme. Extra credits will be awarded to students who participate in activities like NCC, NSS, and Swachh Bharath. Those students who could not join in any of the above activities have to undergo Calicut University Social Service Programme (CUSSP). Extra credits are not counted for SGPA or CGPA. The maximum number of credits acquired under extra credits shall be 4. If more Extra credit activities are done by a student that may be mentioned in the Grade card.

7. SCHEME OF EVALUATION

The evaluation scheme for each course shall contain two parts 1) internal evaluation and 2) external evaluation. 20% weight shall be given to the internal evaluation. The remaining 80% weight shall be for external evaluation. The marks secured for internal evaluation only need to be sent to the office of Controller of Examinations by the concerned departments. The internal

evaluation shall be based on a predetermined transparent system involving written tests, classroom participation based on attendance in respect of theory courses and lab involvement/records attendance in respect of practical courses. Internal evaluation of the project will be based on its content, method of presentation, conclusion, and orientation to research aptitude. Components with the percentage of marks of internal evaluation of theory Courses are- Test paper 40%, Assignment 20%, Seminar 20%, and Classroom participation based on attendance 20%.

For practical courses - Record 60% and lab involvement 40% as far as internal is concerned. (If a fraction appears in internal marks, nearest whole number is to be taken) For the test paper marks, at least one test paper should be conducted. If more test papers are conducted, the mark of the best one should be taken. To ensure transparency of the evaluation process, the internal assessment marks awarded to the students in each course in a semester shall be notified on the notice board at least one week before the commencement of external examination. There shall not be any chance for improvement for internal marks.

The course teacher(s) shall maintain the academic record of each student registered for the course, which shall be forwarded to the office of the Controller of Examinations after obtaining the signature of both course teacher and Head of the Department. The split up of marks for Test paper and Classroom Participation (CRP) for internal evaluation are as follows.

Split Up of Marks for Test Paper

Range of Marks in Test Paper	Out of 8 (Maximum marks 20)	Out of 6 (Maximum marks 15)
Less than 35%	1	1
35%-45%	2	2
45%-55%	3	3
55%-65%	4	4
65%-85%	6	5
85%-100%	8	6

Split Up of Marks for Classroom Participation

Range of CRP	Out of 4 (Maximum marks 20)	Out of 3 (Maximum marks 15)

50%≤CRP<75%	1	1
75%≤CRP<85%	2	2
85% and above	4	3

External Evaluation

External evaluation carries 80% of marks. All question papers are generated from the question bank. The external question papers may be of uniform pattern with 80/60 marks. The courses with 2/3 credits will have an external examination of 2 hours duration with 60 marks and courses with 4/5 credits will have an external examination of 2.5 hours duration with 80 marks. The external examination in theory courses is to be conducted by the office of the Controller of Examinations with question papers generated from the question bank. The evaluation of the answer scripts shall be done by examiners based on a well-defined scheme of valuation and answer keys shall be provided by the Chief Examiners of the respective courses. The external examination in practical courses shall be conducted by two examiners – one internal and an external, the latter appointed by the office of the Controller of Examinations. The project evaluation with viva also shall be conducted by two examiners – one internal and an external, the latter appointed by the office of the Controller of Examinations.

The model of question papers may be prepared by the concerned Board of Studies. Each question should aim at – (1) assessment of the knowledge acquired (2) standard application of knowledge (3) application of knowledge in new situations. Different **types of questions** shall possess different marks to quantify their range. A general scheme for the question paper is given below.

Question paper type 1

Scheme of Examinations:

The external QP with 80 marks and the Internal examination has 20 marks. The duration of each external examination is 2.5 Hrs. The pattern of External Examination is given below. The students can answer all the questions in Sections A& B. But there shall be a 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) 2 X 10=20

Total 80

Question paper type 2

Scheme of Examinations:

The external QP with 60 marks and the Internal examination has 15 marks. The duration of each external examination is 2 Hrs. The pattern of External Examination is given below. The students can answer all the questions in Sections A& B. But there shall be a 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-7questions Ceiling-30

Section C

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

Total 60

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B. Voc DEGREE PROGRAMME IN ACCOUNTING & TAXATION

NSQF Level: 5 SEMESTER I									
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
1.1	A01	A01– Eng1	3	15	60	75	3		3
1.2	A02	A02- Eng2	3	15	60	75	3		3
1.3	MAL1A07(3)/HINA07(3)	A07– Hin/Mal/Arab	4	20	80	100	4		4
1.4	SDC1AT01	Business Management	4	20	80	100	4		4
1.5	SDC1AT02	IncomeTax I	4	20	80	100	4		4
1.6	SDC1AT03	Financial Accounting	4	20	80	100	4		4
1.7	SDC1AT04(P)	Office Automation Tools- Lab	4	20	80	100	1	3	4
1.8	SDC1AT05(P)	Listening and Speaking Skills in English	4	20	80	100	1	3	4
1.9		Audit CourseI – Environment Studies							
Semester Total			30	150	600	750	24	6	30
Job Roles with QP Codes:		Aligned: BSC/Q0301 Business Correspondent/Business Facilitator SSC/Q2212 Domestic Data Entry Operator BSC/Q1001 Accounts Executive (Recording and Reporting)							
NSQF Level: 5 SEMESTER II									
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
2.1	A03	A03– English3	4	20	80	100	4		4

2.2	A04	A04– English4	4	20	80	100	4		4
2.3	MAL1A08(3)/ HINA08(3)	A08– Hin/Mal/Arab	4	20	80	100	4		4
2.4	SDC2AT06	Income Tax II	4	20	80	100	4		4
2.5	SDC2AT07	Business Research Methods	4	20	80	100	4		4
2.6	SDC2AT08	Business Communication	3	15	60	75	3		3
2.7	SDC2AT09(P)	Financial Accounting using Tally- Lab	3	15	60	75		3	3
2.8	SDC2AT10(Pr)	Mini Project Work	4	20	80	100		4	4
2.9		Audit Course II – Disaster Management							
Semester II Total			30	150	600	750	23	7	30
Job Roles with QP Codes:		Aligned: BSC/Q1201 Tax Consultant BSC/Q1101 Accounts Executive Account Assistant using Tally							
NSQF Level: 6			SEMESTER III						
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
3.1	A11	A11– Basic Numerical Methods	4	20	80	100	4		4
3.2	A12	A12- Professional Business Skills	4	20	80	100	4		4
3.3	SDC3AT11	Income Tax Assessment	4	20	80	100	4		4
3.4	SDC3AT12	Marketing Management	4	20	80	100	4		4
3.5	SDC3AT13	Management Accounting	4	20	80	100	4		4
3.6	SDC3AT14(P)	Advanced Excel– Lab	4	20	80	100		4	4
3.7	SDC3AT15(P)	Marketing Management– Case Study	3	15	60	75		3	3
3.8	SDC3AT16(P)	Direct Taxation and TDS- Lab	3	15	60	75		3	3
3.9		Audit Course III – Human Rights							
Semester III Total			30	150	600	750	20	10	30

Job Roles with QP Codes:		Aligned: BSC/Q0901 Accounts Executive (Accounts Payable and Receivable) MEP/Q0202 Office Assistant BSC/Q1101Accounts Executive BSC/Q0910 Assistant Commercial Tax Practitioner BSC / N 1102 -TDS Compliance							
		NSQF Level: 6 SEMESTERIV							
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
4.1	A13	A13- EDP	4	20	80	100	4		4
4.2	A14	A14– Banking & Insurance	4	20	80	100	4		4
4.3	SDC4AT17	Auditing	3	15	60	75	3		3
4.4	SDC4AT18	Cost Accounting	4	20	80	100	4		4
4.5	SDC4AT19	Goods and Services Tax	4	20	80	100	4		4
4.6	SDC4AT20(P)	Cost Accounting- Lab	4	20	80	100		4	4
4.7	SDC4AT21(P)	GST- Lab	3	15	60	75		3	3
4.8	SDC4AT22(Pr)	Mini Project/Internship for one month	4	20	80	100		4	4
4.9		Audit Course IV- Gender Studies							
Semester IV Total			30	150	600	750	19	11	30

Job Roles with QP Codes:		Aligned: BSC/Q1101 Accounts Executive (Statutory Compliance) BSC / N 1101 - Service Tax compliance BSC/Q0910 Goods & Services Tax (GST) Accounts Assistant (Finance and A/cs) BSC/Q2203 Front Desk Officer–Financial Institutions BSC/Q0910 Goods & ServicesTax (GST) Accounts Assistant								
NSQF Level: 7		SEMESTER V								
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk			
				Int	Ext	Tot	T	P	Tot	
5.1	SDC5AT23	Electives: E1-Recovery and Refund of Income Tax E2. Financial Management E3:Organisational Behavior	4	20	80	100	4		4	
5.2		SDC5AT24	Business Regulation	4	20	80	100	4		4
5.3		SDC5AT25	Corporate Accounting	4	20	80	100	4		4
5.4		SDC5AT26	Banking and Financial Services	3	15	60	75	3		3
5.5	SDC5AT27	Accounting Standards	4	20	80	100	4		4	
5.6	SDC5AT28	E4: Human Resource Management E5: Working Capital Management	3	15	60	75	3		3	
5.7	SDC5AT29(P)	Peachtree - Lab	4	20	80	100	1	3	4	
5.8	SDC5AT30(P)	Payroll Management– Lab	4	20	80	100		4	4	
Semester V Total			30	150	600	750	20	10	30	

Job Roles with QP Codes:		Aligned: SSC/Q2501 Associate – Recruitment (HR) SSC/Q2502 Associate – HRO BSC/Q0201 Equity Dealer (Capitalmarket) BSC/Q1201 Senior Accountant							
NSQF Level: 7		SEMESTER VI							
C. No	CourseCode	Course Name	Credit	Marks			Hrs		
				Int	Ext	Tot	T	P	Tot
6.1	SDC6AT31	Term paper	2	50	--	50			
	SDC6AT32(Pr)	Internship & Project (900hrs.)	28					900	900
		Project		40	160	200			
		Internship		40	160	200			
Semester VI Total			30	130	320	450		900	900
Grand Total			180			4200			
Job Roles with QP Codes:		Aligned: BSC/Q1201 Senior Accountant BSC/Q0201 Equity Dealer (Capital market) BSC/Q1101 Accounts Executive (Statutory Compliance) BSC/Q1001 Accounts Executive (Recording and Reporting) SSC/Q2502 Associate- HRO							

NSQF Level: 5**SEMESTER I**

C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
1.1	A01	A01– Eng1	3	15	60	75	3		3
1.2	A02	A02 – Eng2	3	15	60	75	3		3
1.3	MAL1A07(3)/ HINA07(3)	A07– Hin/Mal/Arab	4	20	80	100	4		4
1.4	SDC1AT01	Business Management	4	20	80	100	4		4
1.5	SDC1AT02	Income TaxI	4	20	80	100	4		4
1.6	SDC1AT03	Financial Accounting	4	20	80	100	4		4
1.7	SDC1AT04(P)	Office Automation Tools- Lab	4	20	80	100	1	3	4
1.8	SDC1AT05(P)	Listening and Speaking Skills in English	4	20	80	100	1	3	4
1.9		Audit Course I – Environment Studies							
Semester Total			30	150	600	750	24	6	30

SDC1AT01 – BUSINESS MANAGEMENT**Semester:I****Total Hours:60****Credits:4****Internal 20, External 80****Course Objectives:**

- To understand the fundamental concepts, characteristics, and functions of management, including planning, organizing, and control.
- To analyze different schools of management thought and distinguish between management and administration at various levels.
- To explore key management processes such as motivation, leadership, decision-

making, communication, and coordination.

- To comprehend business ethics and corporate social responsibility, including their implications for stakeholders.
- To examine emerging management concepts like Kaizen, TQM, TPM, ISO, change management, stress management, and logistics management.

Course Outcome:

Students will be able to:

- Describe and identify interrelationship of management functions
- Identify potential barriers to effective planning and suggest mitigation strategies.
- Assess the leadership style and traits necessary for an organization
- Identify the challenges and opportunities associated with CSR
- Evaluate the effectiveness of stress management techniques

ModuleI

Concepts of Management–Characteristics of management– Schools of management thought– Management and administration–Levels of Management – Functions of Management– Management by objectives — Management by exception- Management by Participation

15 Hours

ModuleII

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

10 Hours

ModuleIII

Functions of Management: Motivation: – concept and importance – Contributions of McGregor, Maslow, and Herzberg–Leadership:–Concept and styles–Leadership traits- Communication:– process and barriers – Control: – concept Steps – tools – Coordination: Concept – Principles

15 Hours

ModuleIV

Business Ethics: Meaning and scope –Types of ethics –Characteristics– Factors influencing business sethics–Arguments for and against business ethics – Corporate social responsibility - Arguments for and against Corporate Social Responsibility —CSR and Stakeholders

10 Hours

ModuleV

Emerging concepts in management – Kaizen – TQM – TPM – ISO – Change management – Stress management – Fishbone (ISHIKAWA) Diagram-Logistics Management

10 Hours

ReferenceBooks:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta.C B; Business Management,Sultan Chand & sons
3. Koontz, Hand Wechrick, H: Management, Mc Graw HillInc, NewYork.
4. Prasad. LM; Principles and Practice of Management; Sultan Chand & sons
5. Stoner.A F and Freeman R E; Management; Prentice Hall of India
6. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, NewDelhi.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S.V.S.Murthy. Essentials of Management.

SDC1AT02 – INCOME TAX I

Semester-I

Total Hours:60

Credits:4

Internal 20, External 80

Course Objective:

- To impart basic knowledge and equip students with the application of principles and provisions Income Tax Act, 1961 amended up to date.
- To familiarize the students with the Income Tax Act 1961 and enable the students to compute income taxable under the first three heads of income.

Course Outcome:

Students will be able to:

- Analyze and differentiate between various income components and tax liabilities by applying fundamental concepts of direct taxation.
- Analyze and determine the residential status of various entities and solve practical problems related to residential status.
- Evaluate the scope of total income and income exempt from tax under different heads of income.
- Analyze and apply the tax rules related to salary income and compute taxable income from

salary.

- Analyze and apply the tax rules related to income from house property, and computation of taxable income from house property.

Module I

Introduction – Direct and Indirect Tax - Basic Concepts - 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

10 Hours

Module II

Residential Status and Incidence of Tax – Residential Status of Individual, HUF, Firm, Company, AOP/BOI, Local Authority, Artificial Juridical Person – Practical problems on determination of residential status – Scope of total income based on residential status. Income Exempt from Tax- Heads of Income.

10 Hours

Module III

Income from Salaries - Basis of Charge – Different Forms of Salary – Allowances – Types – Perquisites–Types of perquisites and valuation of perquisites –Profit-in-lieu of Salary–Gratuity– Pension and Commuted pension - Provident Fund – Types of Provident fund and tax treatment – Deductions–Computation of Income from Salary.

20 Hours

Module IV

Income from House Property – Basis of Charge - Deemed Ownership – Annual Value Determination in Various Cases – Deductions Permissible – Unrealized Rent – Computation of Income from House Property.

10 Hours

Module V

Profit and Gains of Business or Profession – Chargeability – Deductions Allowed – 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

10 Hours

Reference Books:

1. Gaur. V. P, & Naran. D. B, Direct Taxes – Kalyani Publishers, New Delhi.
2. Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt. Ltd., New Delhi.
3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publication, Agra.
4. Direct Taxes, Lal B. B, Konark Publishing House, New Delhi.
5. Singhania, Vinod. K, &Singhanian Monica, Students Guide to Income Tax, Taxman Publication, New Delhi.

SDC1AT03- FINANCIAL ACCOUNTING**Semester–I****Total Hours: 60****Credits:****4 Internal 20, External 80****Course Objectives:**

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

Course Outcome:

Students will be able to:

- Understand the basic concepts of single-entry system, process of converting it to double entry system for preparing financial statements.
- Understand and apply concept of share capital into practical exercises
- Understand the concept of debentures, and apply the concepts through practical exercises.
- Understand the importance of accounting standards, the role of IASB, and the preparation of financial statements under Ind AS.
- Prepare the final accounts of life insurance companies.

Module I

Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations- Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method- Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems.

10 Hours

Module II

Company Accounts- Issue of Shares: Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital- Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Over subscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares- Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender- Journal entries- Practical problems

20 Hours

Module III

Accounting for issue of Debentures: Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems

10 Hours

Module IV

Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC, and SIC)- the process of setting IFRS. Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1): Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF)- Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance - Practical problems.

10 Hours

Module V

Accounting For Insurance Companies: Insurance Accounts – types of insurance accounts- Final accounts of life Insurance - Profit determination of life insurance

10 Hours

Reference Books:

1. S.N. Maheshwari: Financial Accounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand&Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan, and M.L. Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. DrGoyal V.K., Financial Accounting, Excel Books, New Delhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting.
9. B.S. Raman, Advanced Accountancy.
10. Jain & Narang: Financial Accounting.
11. Ashok Sehgal and Deepak Sehgal: Advanced Accounting, Volume 1, Taxmann, New Delhi.
12. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
13. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

SDC1AT04(P) – OFFICE AUTOMATION TOOLS- LAB**Semester: I****Total Hours: 60****Credits: 4****Internal 20, External 80****Course Objectives:**

- To impart knowledge of MS Word
- have learning skills & knowledge to work on simple projects laid on text and numerical data
- To familiarize students with MS Power Point
- To give hands-on training to the students to get acquainted with working with MS Word
- To give hands-on training to the students to create and format documents using MS Word
- To give hands-on training to the students to get acquainted with working with MS PowerPoint
- To give hands-on training to the students to create presentations
- To give hands-on training to the students to add animations and create slide shows

Course Outcome:**Students will able to:**

- Application of MS Word Knowledge in the creation of Documents
- Understand Data Management and application of the same
- Remembering the creation of slides and applying them in an office environment and project works

- Identify and apply the menus in MS Word
- Understand the components of Power Point
- Acquire practical knowledge of selecting and working with menus of MS Power Point

Module I

MS Word - Working with Documents: - Opening & Saving files, Editing text documents, Inserting, Deleting, Cut, Copying, Pasting, Undoing, Redoing, Finding, Searching, Replacing, Formatting page & setting Margins, Converting files to different formats, Importing & Exporting documents, Sending files to others, Using Toolbars, Ruler, Using Icons, using help - Formatting Documents:: Setting Font styles, Font selection- style, size, color etc., Type face - Bold, Italic, Underline, Case settings, Highlighting, Special symbols, Setting Paragraph style, Alignments, Indents, Line Space, Margins, Bullets & Numbering.

15 Hours

Module II

Setting Page style: - Formatting Page, Page tab, Margins, Layout settings, Paper tray, Border & Shading, Columns, Header & footer, Setting Footnotes & end notes – Shortcut Keys; Inserting manual page break, Column break and line break, Creating sections & frames, Anchoring & Wrapping, Setting Document styles, Table of Contents, Index, Page Numbering, date & Time, Author etc., Creating Master Documents, Web page. Creating Tables- Table settings, Borders, Alignments, Insertion, deletion, Merging, Splitting, Sorting, and Formula,

15 Hours

Module III

Drawing - Inserting ClipArt, Pictures/Files etc., Tools – Word Completion, Spell Checks. Macros: Macro - Record in macros - editing macros - running a macro.

Mail Merge: Mail Merge concept - Main document - data sources - merging data source and main document - Overview of word menu options - word basic toolbar.

Mail merge, Templates, Creating content for books, Creating Letters/Faxes, Creating Web pages, Using Wizards, Tracking Changes, Security, and Digital Signature. Printing Documents – Shortcut keys.

12 Hours

Module IV

MS Power Point: Introduction to presentation – Opening new presentation, Different presentation templates, setting backgrounds, and Selecting presentation layouts. Creating a presentation - Setting Presentation style and adding text to the Presentation. Formatting a Presentation - Adding style, Color, gradient fills, arranging objects, Adding Header & Footer, Slide Background, and Slide layout. Adding Graphics to the Presentation- Inserting pictures, movies, tables, etc into the

presentation, Drawing Pictures using Draw. Adding Effects to the Presentation- Setting Animation & Transition Effect. Printing Handouts and generating Standalone Presentation viewer. Create a Word document with the Inserted Power Point hyperlink

18 Hours

Reference Books

1. Ron Mansfield, Working in Microsoft Office, Tata Me Graw Mill (2008)
2. Ed Bott, Woody Leonard, Using Microsoft Office 2007, Pearson Education (2007)
3. R.K.Taxali, PC Software Made Simple.
4. Stephen L. Nelson, Office 2000 Complete Reference.
5. Joyce Cox, Polly Orban, Quick course in Microsoft Office.
6. GimiCouser, Mastering Office 2000.

SDC1AT05(P)- LISTENING AND SPEAKING SKILLS IN ENGLISH

Semester: I

Total Hours: 60

Credits: 4

Internal 20, External 80

Course Objectives:

- To introduce the students to the speech sounds of English to enable them to listen to English and speak with global intelligibility.
- To enable the students to speak English confidently and effectively in a wide variety of situations.
- To help the students to improve their reading efficiency by refining their reading strategies.

Course Outcomes:

Students will be able:

- To expand their vocabulary to enhance their proficiency in reading and listening to academic texts, writing, and speaking.
- To heighten their awareness of the correct usage of English grammar in writing and speaking
- To attain and enhance competence in the four modes of literacy: writing, speaking, reading, and listening
- To assist a student to become a more competent, efficient, and perceptive academic reader who can communicate to others through writing and speaking the contents and main ideas of what is read.
- The students will use the correct form of the words in their oral and written language production.

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.

10 Hours

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

10 Hours

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.

10 Hours

Module - IV

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

Sample activities:

1. Conduct group discussions on issues of 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 corrections, if any are required.

15 Hours

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.

15 Hour

Reference Books:

1. V.Sasikumar, P Kiranmai Dutt and Geetha Rajeevan, Communication Skills in English. Cambridge University Press and Mahatma Gandhi University.
2. Marilyn Anderson, Pramod K Nayar, and Madhuchandra Sen. Critical Thinking,
3. Academic Writing and Presentation Skills. Pearson Education and Mahatma Gandhi University.

Audit Course I SEMESTER I

(AEC /AC): (Environment Studies)

Module 1

Introduction – Environment in the Indian context: Concept of an ecosystem, Multi disciplinary nature of environmental studies. Components of the environment- Atmosphere, hydrosphere, lithosphere, and biosphere. Definition, scope, and importance. Concept of sustainability and sustainable development.

Module 2

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.

- i. Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams, and their effects on forest and tribal people.
- ii. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, benefits, and problems.
- iii. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- iv. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- v. Energy resources: Growing energy needs, renewable and nonrenewable energy sources, use of alternate energy sources. Case studies.

vi. Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion, and desertification. Role of an individual in the conservation of natural resources. Carbon footprint Water conservation, rainwater harvesting, watershed management

Module 3

Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs, and ecological pyramids.

Introduction, types, characteristic features, structure, and function of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Module 4

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.,Hot-spots of biodiversity,Threats to biodiversity: habitat loss, poaching of wildlife, man- wildlife conflicts,Endangered and endemic species of India,Conservation of biodiversity.

Module 5

Environmental Pollution Definition,Cause, effects and control measures of:- (a) Air pollution (b)Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution ((f) Thermal pollution (g) Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes.Role of an individual in the prevention of pollution.

Module 6

Environmental Policies and Practices: Climate change, Climate change, Global warming, acid rain, ozone layer depletion, nuclear accidents.

NSQF Level: 5**SEMESTER II**

C. No	CourseCode	CourseName	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
2.1	A03	A03– Eng3	4	20	80	100	4		4
2.2	A04	A04– Eng4	4	20	80	100	4		4
2.3	A05	A08– Hin/Mal/Arab	4	20	80	100	4		4
2.4	SDC2AT06	Income Tax II	4	20	80	100	4		4
2.5	SDC2AT07	Business Research Methods	4	20	80	100	4		4
2.6	SDC2AT08	Business Communication	3	15	60	75	3		3
2.7	SDC2AT09 (P)	Financial Accounting using Tally- Lab	3	15	60	75		3	3
2.8	SDC2AT10 (Pr)	Mini Project Work	4	20	80	100		4	4
2.9		Audit Course II- Disaster Management							
Semester Total			30	150	600	750	23	7	30

SDC2AT06 INCOME TAX II**Semester: II****Total Hours: 60****Credits: 4****Internal 20, External 80****Course Objectives:**

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

Course Outcome:

Students will able to:

- Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals.
- Compute income from salaries, house property, business/profession, capital gains, and income from other sources.

- Understand the various benefits/ deductions under Chap VI-A of the Income Tax Act, 1961 which are to be reduced from the gross total income of the assessee.
- Determine the net total taxable income of an assessee after reducing the deductions from the gross total income.
- Compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income Tax Act,1961.

Module-I

Capital Gain - Basis of Charge – Capital Asset – Kinds of Capital Assets – Transfer of capital assets

- Cost of acquisition and cost of improvement under different situations – Capital gains exempt from tax – Computation of capital gains.

10 Hours

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 Income from Other Source.

10 Hours

Module-III

Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off - Computation of Gross Total Income - Total income

10 Hours

Module-IV

Deductions under Chapter VI A -Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U - Computation of Total Income and tax liability of Individuals- Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax

20 Hours

Module-V

Assessment- Assessment procedure- Types of Return – E- filing of Return - PAN - Types of Assessment –TDS-TCS)

10 Hour

Reference Books:

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.

2. Income Tax, Vinod K. Sinhanian& Monica Sinhanian, Taxmann Publications Pvt. Ltd, New Delhi.
3. Taxation Law & Practice, Mehtrotra&Goyal, Sahitya Bhavan Publication, Agra.
4. Direct Taxes, Lal B.B, Konark Publishing House, New Delhi.

SDC2AT07- BUSINESS RESEARCH METHODS

Semester:II

Total Hours: 60

Credits:4

Internal 20, External 80

Course Objectives:

- To equip students with basic knowledge about research
- To provide base and practical help while doing Project work in Second Semester
- To familiarize students with techniques of writing report

Course Outcomes:

Students will able to:

- Understand the fundamentals of business research and its application.
- Design and conduct research studies effectively.
- Collect, process, and analyze data accurately.
- Communicate research findings clearly and effectively through written reports.
- Demonstrate ethical conduct in research.

Module I

Business Research: – Definition and significance - Features of business research – The research process – Variable - Types of research – Exploratory and causal research – Theoretical and empirical research - Basic and applied research - Descriptive research – Research Hypothesis– Characteristics – Role of theory in research - Theory building - Induction and Deduction Theory.

10 Hours

Module II

Research Design – Definition – Types of research design – Exploratory and causal research design- Descriptive and experimental design – Types of experimental design – Validity of findings – Internal and external validity – Variables in research – Measurement and scaling – Different scales – Construction of instrument

15 Hours

Module III

Data Collection: - Types of data – Primary Vs secondary data – Methods of primary data

collection – Survey Vs observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – Sampling methods- Determinants of optimal sample size – Sampling techniques.

15 Hours

Module IV

Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs - Measures of central tendency and index number

10 Hours

Module V

Research Report: Different types – Contents of report – Need of executive summary – Chapterisation – Contents of chapter - Report writing stages – Readability – Comprehension – Tone – Final proof – Report format- Ethics in research – Subjectivity and objectivity in research

10 Hours

Reference Books:

1. Donald R. Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition, Irwin McGraw-Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi- 110044.
3. Naresh K. Malhotra: Marketing Research, Latest edition. Pearson Education.
4. William G. Zikmund, Business Research Methods, Thomson 5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya. B.Voc Accounting & Taxation Carmel College, Mala 65.
5. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, New Delhi.
6. Jan Brace: Questionnaire Design, Kogan Page India 8. Michael V.P. Research Methodology in Management, Himalaya.
7. Dipak Kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
8. R. Paneerselvan: Research Methodology, Prentice-Hall of India.
9. Ajai S Gaur &Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New Delhi.

SDC2AT08 –BUSINESS COMMUNICATION

Semester: II

Total Hours: 45

Credits: 3

Internal 15, External 60

Course Objectives:

- To develop effective business communication skills among the students.
- To impart the correct practices of the strategies of effective business writing.

Course Outcomes:

Students will be able to:

- Understand the importance of communication in the business.
- Develop and understand writing skills and presentations.
- Create business proposals and letters.
- Understand the application of business communication in the self-development process

Module – I:

Communication: Meaning and Definition – Nature and characteristics – Role and Scope – Importance of communication in business – Functions - Limitations – Communication channels and barriers.

10 Hours

Module - II:

Oral communication: Meaning and Definition – Principles of successful oral communication – Barriers to oral communication - Development of communication skills –Conversation skill – Meetings – Negotiations – Public speaking speeches in business, structure and style of speeches.

10 Hours

Module –III:

Written communication: Meaning and Definition – Principles of effective writing - Preparation, analysis, and interpretation of reports - Preparation of a summary of office notes - Preparation of matters appearing in Economics and commercial journals for use by officials.

10 Hours

Module – IV:

Business letters: Introduction and meaning– Writing routine and persuasive letters – Essentials of good business letters - Layout of letters - Types of letters – Sales letters – Application for jobs – Letters by the company secretary.

10 Hours

Module – V:

Business reports: Introduction and meaning – Purpose – Types – Objectives – How to write

business reports.

5 Hours

Reference Books:

1. Ober Newman, Communicating in Business, Cengage Learning, 2015.
2. Kaul, Asha, Business Communication, PHI.
3. Rajendra Pal, J.S.Korlahahi, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2013.
4. SaileshSen Gupta, Business and Managerial Communication, PHI, 2011.
5. Lesikar, Raymon V & John D. Pettit, Jr. Report Writing for Business: 10th Edition, Delhi: McGraw-Hill, 1998.
6. Bovee, C/Thill, J/Schatzman, B.7th edition, Business Communication Today, Pearson Edu.

SDC2AT09(P)- FINANCIAL ACCOUNTING USING TALLY

Semester: II

Total Hours: 45

Credits: 3

Internal 15, External 60

Course Objectives:

- To enable the students to acquire basic knowledge in computerized accounting systems and their applications in the area of business.
- At the end of the course, the student will be able to work in Tally (about vouching) confidently.

Course Outcomes:

Students will able to:

- Gain in-depth knowledge in accounting software practices using tally.
- Understanding the basic accounting vouchers in tally
- Analyze Accounts with and without insurance.
- Familiarize with statutory features of tally and Evaluate Financial Positions using ratios.

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

Module II

1. Basic accounting vouchers in Tally with GST
2. Creating different GST Invoices in Tally hours

Module III

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

Module IV

1. Stock Items, Stock Groups & Units of Measure in Tally
2. Create single or multiple stock items in Tally
3. Create single or multiple stock groups in tally
4. Create a stock unit of measurement
5. Inventory or manufacturing vouchers in Tally

Module V

1. Balance sheet and profit and loss account in Tally
2. Stock summary and Ratio analysis in Tally

Reference:

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

SDC2AT10 (Pr)-MINI PROJECTWORK**Semester: II****Total Hours: 60****Credits: 4****Internal 20, External 80****Course Objective:**

- To develop the research attitude of the students
- To enrich the ability of research work among the students

Course Outcome:

Students will able to:

- Apply the theoretical knowledge to practical business situations
- Understand how to prepare a project report relevant to their topic or problem
- Analyze the same methodologically making intelligent observations and offering practical suggestions.
 - For doing the project, the student may choose any topic area from the subjects he/she has studied.
 - The candidate shall prepare and submit a project report to the Department
 - The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14), and spiral bound.

- The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.
- Project work shall have the following stages:
 - ❖ Project proposal presentation
 - ❖ Field work and data analysis
 - ❖ Report writing
 - ❖ Draft project report presentation
 - ❖ Final project report submission

The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose, the supervisor shall keep a diary in which the chronological record of the student's visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization the guide or both ask for them.

Duration of project work: The duration of the project work shall be 3 weeks.

A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it shall be included in the project report.

Structure of the report

Title page

Declaration of the student

Certificate from the supervising teacher/organization (for having done the project work)

Acknowledgements

Contents: -

Chapter I: Introduction (Organization profile,

Research problem, Objectives of the study, Research methodology, etc.)

Chapter II: Review of Literature

Chapter III: Theoretical Framework

Chapter IV: Data Analysis

Chapter V: Findings, Suggestions, and Conclusion.

Appendix: (Questionnaire, specimen copies of forms, other exhibits, etc.)

Bibliography: (books, journal articles etc. used for the project work)

AUDIT COURSE–II SEMESTER

DISASTER MANAGEMENT (AUD2E02)

MODULE 1

Introduction – Hazard and Disaster. Concepts of Hazard, Vulnerability, Risks. Different Types of Disaster: A) Natural Disaster: such as Flood, Cyclone, Earthquakes, Landslides etc B) Manmade Disaster: such as Fire, Industrial Pollution, Nuclear Disaster, Biological Disasters, Accidents (Air, Sea, Rail & Road), Structural failures (Building and Bridge), War & Terrorism, etc. Slow Disasters (famine, drought, epidemics) and Rapid Onset Disasters (Air Crashes, tidal waves, Tsunami) Causes, effects, and practical examples for all disasters. Water and Climate Disaster: flood, hail storms, cloudbursts, cyclones, heat and snow avalanches, cold waves, droughts, sea erosion, thunder, and lightning. Geological Disaster: landslides, earthquakes, tsunamis, mine fires, dam failures, and general fires. Biological Disaster: epidemics, pest attacks, cattle epidemic, and food poisoning. Nuclear and Industrial Disaster: chemical and industrial disasters, nuclear accidents. Accidental Disaster: urban and forest fires, oil spills, mine flooding incidents, collapse of huge building structures.

MODULE 2

Natural disasters- Earthquakes, tsunamis, Floods, Drought, Landslides, Cyclones, and Volcanic eruptions. Their case studies. Coastal disasters. Coastal regulation Zone. Risk and Vulnerability Analysis 1. Risk: Its concept and analysis 2. Risk Reduction 3. Vulnerability: Its concept and analysis 4. Strategic Development for Vulnerability Reduction. Disaster Prevention and Mitigation. Refugee operations during disasters, Human Resettlement and Rehabilitation issues during and after disasters, Inter-sectoral coordination during disasters, and Models in Disasters.

MODULE 3

Disaster Preparedness and Response Concept and Nature Disaster Preparedness Plan Prediction, Early Warnings and Safety Measures of Disaster. Role of Information, Education, Communication, and Training, Disaster Management: Role of Government, International and NGO Bodies. Role of IT in Disaster Preparedness Role of Engineers on Disaster Management. Response Disaster Response: Introduction Disaster Response Plan Communication, Participation, and Activation of Emergency Preparedness Plan Search, Rescue, Evacuation and Logistic Management Role of Government, International and NGO Bodies Psychological Response and Management (Trauma, Stress, Rumor and Panic) Relief and Recovery Medical Health Response to Different Disasters.

MODULE 4

Rehabilitation, Reconstruction and Recovery Reconstruction and Rehabilitation as a Means of Development. Damage Assessment Post Disaster Effects and Remedial Measures. Creation of Long-term Job Opportunities and Livelihood Options, Disaster Resistant House Construction Sanitation and Hygiene Education and Awareness, Dealing with Victims' Psychology, Long-term Counter Disaster Planning Role of Educational Institute.

MODULE 5

The vulnerability atlas of India. Disaster Prevention and Mitigation. Agencies involved in Disaster Management. Warning and Prediction.

ESSENTIAL READING:

1. Pandey, M., 2014. Disaster Management, Wiley India Pvt. Ltd., 240p.
2. Tushar Bhattacharya, Disaster Science and Management, McGraw Hill Education (India) Pvt. Ltd.
3. Jagbir Singh, Disaster, Management: Future Challenges and Opportunities, K W Publishers Pvt. Ltd.
4. J.P. Singhal, Disaster Management, Laxmi Publications.
5. C. K. Rajan, NavalePandharinath, Earth and Atmospheric Disaster Management: Nature and Manmade, B S Publication.
6. Shailesh Shukla, ShamnaHussain, Biodiversity, Environment and Disaster Management, Unique Publications

NSFQ Level: 6		SEMESTER III							
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
3.1	A11	A11- Basic Numerical Methods	4	20	80	100	4		4
3.2	A12	A12- Professional Business Skills	4	20	80	100	4		4
3.3	SDC3AT11	Income Tax Assessment	4	20	80	100	4		4
3.4	SDC3AT12	Marketing Management	4	20	80	100	4		4
3.5	SDC3AT13	Management Accounting	4	20	80	100	4		4
3.6	SDC3AT14(P)	Advanced Excel– Lab	4	20	80	100		4	4
3.7	SDC3AT15(P)	Marketing Management– CaseStudy	3	15	60	75		3	3
3.8	SDC3AT16(P)	Direct Taxation and TDS- Lab	3	15	60	75		3	3
3.9		Audit Course III- Human Rights							
Semester III Total			30	50	600	750	20	10	30

A11 BASIC NUMERICAL METHODS

Lecture Hours per week:4

Internal:20, External:80

Credits:4

Examination 2.5 Hours

Course Objectives:

- To enable the students to acquire knowledge of numerical equations, matrices progressions, financial mathematics, and descriptive statistics
- At the end of this course, the students will be able to understand, numerical equations, matrix, progression, financial mathematics, descriptive statistics, and their applications.

Course Outcome:

Students will be able to:

- **Demonstrate** proficiency in algebraic manipulation and problem-solving techniques.
- **Calculate** determinants, adjoints, and inverses of matrices.
- **Determine** the nth term and sum of n terms for arithmetic and geometric progressions.

- **Comprehend** the concepts of interest, its types, and their applications.
- **Interpret** statistical measures to draw meaningful conclusions from data.

Module I

Numerical expressions and Equations: Simultaneous linear equations (up to three variables), Quadratic equations in one variable-factorization, and quadratic formula.

10 Hours

Module II

Matrices: introduction - types of matrices – trace and transpose and determinants - matrix operations–adjoint and inverse–rank- solving equations by matrices: Cramer’s Rule (not more than three variables).

15 Hours

Module III

Sequence, Series, and Progression: Concepts and differences - Arithmetic progression- nth term and the sum of n terms of an AP - Insertion of Arithmetic means in AP-Geometric progression- nth term and a sum of n terms of a GP- Insertion of Geometric Mean in GP - Harmonic progression.

20 Hours

Module IV

Interest and Time value: Concept of interest- Types of interest: Simple interest and compound interest– a nominal, real, and effective rate of interest –Future value and Present Value; Annuity and Perpetuity - Computing future and present values of the annuity (regular and immediate) - multi and growing period perpetuity - Compound annual growth rate - computation of Equated Monthly Instalments (EMI).

15 Hours

Module V

Descriptive Statistics: Measures of Central Tendency – Mean: Arithmetic mean, Geometric mean and Harmonic Mean- Median, Mode and other position values - Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation –Measures of Skewness and Kurtosis.

20 Hours

Reference Books:

1. Business Mathematics and Statistics- NGD as & JKD as (TataMcGrawHill).
2. Basic Mathematics and its Application in Economics– S.Baruah (Macmillan).
3. Mathematics for Economics and Business– R.S.Bhardwaj (Excel Books).
4. Business Statistics–G.C.Beri (Tata McGraw Hill).

5. Fundamentals of Statistics– S.C.Gupta (Himalaya Publishing House).
6. S P Gupta, Statistical Methods,Sultan Chand.
7. Dinesh Khattar- The Pearson guide to quantitative aptitude for competitive examinations.
8. Dr.Agarwal. R. S– Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.
9. Abhijit Guha, Quantitative Aptitude for Competitive Examinations,Tata Mcgraw Hill,

A12 PROFESSIONAL BUSINESS SKILLS

Lecture Hours per week:4

Internal: 20, External: 80

Credits 4

Examination 2.5 Hours

Course Objectives:

- To update and expand the basic Informatics skills of the students.
- To equip the students to effectively utilize the digital knowledge resources for their study.

Course Outcomes:

Students will be able to:

- Develop strong professional and communication skills.
- Understand the principles and practices of e-learning.
- Acquire data analysis skills and knowledge of business intelligence.
- Develop awareness of ethical and legal issues in the digital world.
- Gain expertise in digital marketing strategies and tactics.

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 the internet- E-books, Audio, Video, and other means for e-learning- Introduction to e-content development and tools – Online libraries – MOOCs – The e-Learning as a service Industry – major technologies used in e-earning- different approaches for e-Learning delivery – E-learning in India

12 Hours

Module III

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

18 Hours

Module IV

Socio - Cyber Informatics: IT and society - Digital Divide – Digital natives- Cyber space- New opportunities and threats - Cyber ethics - Cyber-crimes - Types - Cyber Laws – Organisations related with cyber laws additions - Information overload - Health issues - e-waste and Green Computing –Recent E-governance initiatives in India

15 Hours

Module V

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

20 Hours

References Books:

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS - Technology in Action, Pearson Education, Delhi, 2009.
4. V. Rajaraman, Introduction to Information Technology, PHI Learning Private Limited, New Delhi, 2009.
5. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009.
6. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland Publishers Ltd,2009.

7. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan Page, 3rd Edition, 2014
8. Jonah Berger, Contagious Why things catch on, Simon & Schuster, 2013.
9. Turban E, Armson, JE, Liang, TP & Sharda, Decision Support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007.
10. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
11. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009.
12. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008.
13. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XL Miner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010.
14. Data Mining: Concepts and Techniques, Morgan Kaufmann Publication, 3rd Edition, 2011
Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O'Reilly Media Publication, 2013

SDC3AT11- INCOME TAX ASSESSMENT

Semester: III

Total Hours: 60

Credits: 4

Internal 20, External 80

Course objectives:

- To impart practical skills on the computation of the total income of various assessees.
- To provide knowledge about the computation of tax liability of various assessees.
- To enable the students to acquire practical skills in Income tax assessment.

Course Outcomes:

Students will be able to:

- Analyze and compute the total income and tax liability of a Hindu Undivided Family (HUF)
- Analyze and compute the total income and tax liability of both firms and their partners
- Analyze different types of companies and compute the total income and tax liability of a company, including the application of Minimum Alternate Tax (MAT) provisions.
- Evaluate the income of co-operative societies, apply deductions under Section 80P, and compute the total income and tax liability for co-operative societies.
- Understand and explain the powers and functions of income tax authorities, and differentiate between tax planning, tax evasion, tax avoidance, and tax management.

Module I

Assessment of Hindu Undivided Family - Schools of Hindu Law – HUF V/s Firm – Incomes not treated as family income –Residential status of HUF- Computation of Total Income and TaxLiability.

10 Hours

Module II

Assessment of Firms- Computation of Total Income and Tax Liability of Firm and Partners- Assessment of AOP - Computation of Total Income and Tax Liability of AOP

15 Hours

ModuleIII

Assessment of Companies- Types of companies- Computation of Total Income and Tax Liability of Company – MAT provisions.

10 Hours

Module IV

Assessment of Co-operative Societies- Income of Co-operative Societies– Deduction u/s80P- Computation of Total Income and Tax Liability.

15 Hours

Module V

Income Tax authorities- Powers and Functions- Tax planning- Tax evasion– Tax avoidance– Tax management (theory only)

10 Hours

ReferencesBooks:

1. Dr.Vinod K.Singhanian: DirectTaxes- Law and Practice, Tax man publication.
2. Dr.Mehrotra and Dr.Goyal: Direct Taxes- Law and Practice, Sahitya Bhavan Publication.
3. B.B.Lai: DirectTaxes, 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.

SDC3AT12- MARKETING MANAGEMENT

Semester–III

Total Hours: 60

Credits:4

Internal 20, External 80

Course Objectives:

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

Course Outcome:

Students will be able to:

- Analyze core marketing concepts, evaluate factors influencing consumer behavior and the buying decision process, and apply strategies for market segmentation, targeting, and rural marketing in India.
- Classify products, manage brands and brand equity, differentiate products and services, and develop pricing strategies to capture value, including pricing for rural markets.
- Classify products, manage brands and brand equity, differentiate products and services, and develop pricing strategies to capture value, including pricing for rural markets.
- Analyze the growth and practices of e-marketing and e-commerce, evaluate different e-commerce business models and marketing strategies, and address security issues in electronic payment systems.

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.

10 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, labeling, Warranties, and Guarantees. Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.

5 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 to advertise; deciding on media and measuring effectiveness; communicating to the rural audience- Sales Promotion-Personal selling; principles of personal sales and experiences relation-Interactive marketing of mouth marketing

10 Hours

Module V

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing- E-commerce marketing practices; types of E-commerce; E-commerce business models; E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment system security issues in E-commerce.

15 Hours

ReferenceBooks:

1. Philip Kotler, Kevin Lane Keller, "Marketing Management"(15e), Pearson India Education Services Pvt Ltd
2. V S Ramaswamy & S Namakumari, "Marketing Management"(LatestEdition)- 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", Mc Graw Hill Publishing Co, New York
5. Lamb.Hair, Mc Daniel, "Marketing", Cengage Learning Inc USA. 6. Rayport, Jeffrey F and Jaworksi. Bernard J, "Introduction to E-Commerce", Tata McGraw Hill, New Delhi

SDC3AT13-MANAGEMENT ACCOUNTING

Semester–III

Total Hours:60

Credits:4

Internal 20,External 80

Course Objectives:

- To enable the students to understand the concept and relevance of Management Accounting.
- To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making.

Course Outcomes:

Students will be able to:

- Understand the concept and scope of management accounting.
- Prepare and analyze comparative, trend, and common size statements.
- Calculate and interpret various financial ratios
- Understand the significance of fund flow and cash flow analysis for managerial decision making.
- Apply marginal costing concepts to managerial decision making.

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, Leverage. Market test Ratios. Construction of Financial Statements from ratios- Judgment of financial stability through ratios- (Focus to be given to problem-solving and Interpretation skills)

15 Hours

ModuleIV

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. B. 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

15 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

SDC3AT14(P)- ADVANCED EXCEL- LAB

Semester: III

Total Hours: 60

Credits:4

Internal 20, External 80

Course Objectives:

- To enable the students to acquire basic knowledge in computerized accounting systems and their applications in business.
- At the end of the course the student will be able to confidently work in Spreadsheets (regarding analysis and report preparation).

Course Outcomes:

Students will be able to:

- Gain an in-depth knowledge in accounting using spreadsheets
- Analyse Accounts using Financial Formulas
- To familiarize the students for adding graphs in spreadsheet
- Understand usage of Macros

Module I

Introduction-Entering Clipboard and Font Ribbons-Text Alignment-Conditional Formatting-Table Formatting and CellStyles- Managing Cell Formatting and Text Editing- Pivot Tables and Pivot Charts

10 Hours

Module II

Adding Graphics to Spreadsheets- Chart Creation and Formatting Charts- Text Formulas- Page layout Menu-View Menu-Lookups Values-Sort Filter and Remove Duplicates- Protecting Data

15 Hours

Module III

Saving A Work book- Macros- Modifying Rows and Columns- Understanding Formulas (Advanced Excel)- Developer Tab (Advanced Excel)- File Printing GST Bill in Excel

15 Hours

Module IV

Excel Formula, Function, And Computation IFLOGICAL, SUMIF, SUM IFS, SUMS Excel Hlookup And Vlookup Function- Handling And Editing Survey Research Data For Analysis Using Excel-Handling Multiple Response Variables Used In Survey Research-Excel Chart And Graphs- Excel Gantt Chart,- Pivot Tables & Pivot Charts.- Excel Statistics And Data Analysis- Descriptive Statistics- Correlation- Regression

20 Hours

ReferenceBooks:

1. Ron Mansfield, Working in Microsoftoffice, Tata Me Graw Mill (2008)
2. Ed Bott, woody Leonard, Using MicrosoftOffice 2007, Pearson Education (2007)
3. R.K. Taxali, PC Software Made Simple.

SDC3AT15 (P)- MARKETING MANAGEMENT– CASE STUDY

Semester:III

Total Hours:45

Credits:3

Internal 15, External 60

Course objectives:

- Identify the marketing mix components to market segmentation.
- Outline a marketing plan.
- Identify the elements of the communication process between buyers and sellers in business.
- Utilize marketing research techniques to implement competitive marketing decisions.
- Explain the environmental factors that influence consumer and organizational decision-making processes.

Course Outcome:

Students will able to:

- Improve Individual Problem- SolvingSkills
- Describe Strategic Planning.
- Understand and Explain the Market Environment.
- Understanding Segmentation, Targeting market, and Positioning concepts and roles
- Apprise theories and models of marketing management (Knowledge)
- Implement different tools of marketing mix in different business situations (Skill)
- Conduct preliminary market studies for assessing market conditions (Role in context)
- Prepare and critically analyze professional marketing reports and communicate them efficiently (Self-development).
- Utilize knowledge learned in all previous marketing courses to develop a case analysis, market research study, and marketing plan

Guidelines

Case Analysis

Form a group with the members of your choice. The group size should not exceed 4-5. Each group will be provided with 5 case and is expected to present and submit a write-up.

Case Write-up

The group is expected to analyze the case and prepare a write-up. The write-up should not exceed 5 pages (12 font; Times New Roman, 1½ line space) excluding exhibits and appendices. Your write-up will be graded on both style and content. Present your ideas in a clear, concise, logical and organized manner. Don't repeat the case facts in your write-up.

Group Project

Case study is provided in each chapter. Each group (3-4students) has to read the case carefully and prepare a short presentation (about 15-30 mins) to demonstrate the marketing knowledge based on the following steps:

1. Defining the issue(s)
2. Analyzing the case data
3. Generating alternatives
4. Selecting decision criteria
5. Analyzing and evaluating alternatives
6. Selecting the preferred alternative
7. Developing an action/implementation plan

SDC3AT16(P) DIRECT TAXATION AND TDS- LAB

Semester:III

Total Hours:45

Credits:3

Internal 15, External 60

Course Objectives:

- At the end of the course, will have learned the concept of taxation and its applications
- To acquaint the students with the legal regime governing direct taxes.
- To gain knowledge and understanding of the provisions of the direct tax laws.
- To acquire the ability to apply the knowledge of the provisions of the direct tax laws to various situations in actual practice.
- To develop the skill of independent thinking and creativity in the field of direct tax laws.

Course Outcome:

Students will be able:

- To Compute the total income and tax liability of firms and Association of Persons
- To carryout an assessment of companies and determine their taxliability
- To assess cooperative societies and trusts.
- To Understanding about the assessment procedures, TDS, and advance payment of tax and application in various situations.
- To learn tax planning concepts and apply the same

Exercises:

1. Calculate the taxable pension of an individual
2. Calculate Income from the Salary of an individual
3. Calculate income from the house property of an individual

4. Calculate the capital gain of an individual
5. Calculate profits and gains of business or profession
6. Calculate the taxable income of an Individual
7. Calculate the tax to be paid by an individual
8. Fill out the forms for tax return filing
9. Determine the procedure for filing tax return

AUDIT COURSE– III SEMESTER(AUD3E03) HUMAN RIGHTS

Module I

INTRODUCTION TO HUMAN RIGHTS

Evolution, Nature, Philosophical and Historical foundation of Human Rights, National Human Rights Commission, State Human Rights Commission

Module II

CONSTITUTION OF INDIA AND FUNDAMENTAL RIGHTS

Right to Equality, Right to Freedom, right against Exploitation, Right to Freedom of Religion, Cultural and educational rights, Rights to Constitutional Remedies.

Module III

INTERNATIONAL HUMAN RIGHTS

Evolution of human rights and duties on the international plane, The United Nations Charter and the development of human rights Provisions of the Charter, Universal Declaration of Human Rights 1948, International Covenant on Civil and Political Rights 1966 and other major UN instruments on human rights (Conventions on Women's Rights, Rights of the Child, Torture)

Module IV –

HUMAN RIGHTS COMMISSION FOR WOMEN AND CHILDREN

Women Rights - National Commission for Women (NCW), Kerala Women Commission (KWC), Legal Aid for Women, Laws for protection of women

Child Rights - National Child Rights Protection Council, National Commission for Protection of Protection of Child Rights (NCPCR), Legal Aid, Lok Adalats, Public Interest Litigation Laws for the Protection and Care of Children

Module V

HUMAN RIGHTS FOR MINORITIES, SCANDST Special Laws and Policies: National Commission for Minorities Act (1992). Minority Rights in India, The Nation- Building Project and Minorities, Communal Mobilization and Minority's Rights. National Commission for Scheduled Tribes (NCST), National Commission for Scheduled Castes (NCSC)

NSFQ Level: 6

SEMESTER

IV

Course Code	Course Name	Credit	Marks			Hrs/wk		
			Int	Ext	Tot	T	P	Tot
A13	A13- EDP	4	20	80	100	4		4
A14	A14– Banking & Insurance	4	20	80	100	4		4
SDC4AT17	Auditing	3	15	60	75	3		3
SDC4AT18	Cost Accounting	4	20	80	100	4		4
SDC4AT19	Goods And Services Tax	4	20	80	100	4		4
SDC4AT20(P)	Cost Accounting- Lab	4	20	80	100		4	4
SDC4AT21(P)	GST- Lab	3	15	60	75		3	3
SDC4AT22(Pr)	Mini Project/Internship for one month	4	20	80	100		4	4
	Audit Course IV– Gender Studies							
	Semester IV Total	30	150	600	750	19	11	30

A13 ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week: 4

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:

Students will able to:

- Understand the concept of entrepreneurship, its significance in economic development, and the role of various entrepreneurial support institutions.

- Identify the characteristics and functions of entrepreneurs, and analyze the factors affecting entrepreneurial growth.
- Analyze the different types of entrepreneurs and the challenges faced by women entrepreneurs.
- Evaluate the role of government policies and programs in promoting entrepreneurship.
- Develop a comprehensive understanding of Micro, Small, and Medium Enterprises (MSMEs) and their contribution to the economy.
- Assess the feasibility of entrepreneurial ventures through market analysis, financial evaluation, and project report preparation.
- Apply the knowledge gained to identify business opportunities, develop project proposals, and navigate the regulatory environment for setting up a business.

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 vs Intrapreneur- Women Entrepreneurs- Recent development– Problems- Entrepreneurial Development Programmes- Objectives of EDP- Methods of training- Phases of EDP
15 Hours

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 Organisation (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
17 Hours

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- Preforma 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, NewDelhi.
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 BANKING AND INSURANCE

Lecture Hours per week: 4

Credits: 4

Internal: 20, External: 80

Examination 2.5 Hours

Course Objectives:

- To enable the students to acquire knowledge about the basics of Banking and Insurance.
- To familiarize the students with the modern trends in banking.
- To disseminate knowledge among the students and inculcate in them their theoretical structures

about banking and insurance.

- To train and equip the students with the dexterity of skills with which modern banking and insurance is run. For this purpose, after theoretical inputs, the students will be taken to train and insurance companies.
- To develop and inculcate the traits of professionalism amongst the students. Professional attire, professional communication skills, and professional discipline will be inculcated.

Course Outcomes:

Students will be able to:

- Understand the fundamentals of banking .
- Differentiate between various types of negotiable instruments, especially cheques and drafts.
- Explain the concept of e-banking and its various components and execute electronic fund transfers through various channels.
- Identify various types of insurance products and their key features.
- Understand the key provisions of life insurance contracts, including proposal, policy, assignment, nomination, title, and claims.

Module I

Introduction to Banking: Meaning and definition- Origin and development of banking– Customer of a bank- Structure of banking in India- Banks and economic development- Functions of commercial banks (conventional and innovative functions)- Central bank– RBI Functions- Emerging trends in banking.

Activity: List out the names of banks as per their different categories Assignment: Procedure for creating an account in a bank

15 Hours

Module II

Negotiable Instruments: Definition- Characteristics- Types- Parties to negotiable instruments- Cheques- Types of cheques- Crossing of cheques- Drafts- Cheque vs. Draft- Endorsement- Significance- Regularity of endorsement- Liability of endorser- Electronic payments.

Activity/Assignment:

- Writing of cheque, writing of challan for Demand Draft
- Procedures for a Bank Loan.

15 Hours

Module III

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 world wide inter bank 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.

Activity/Assignment:

- Chelan filling for RTGS, EFT and NEFT
- Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards
- Procedure for application or activation of net banking, m-banking and tele-banking.

20 Hours

Module IV

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

15 Hours

Module V

Life insurance- law relating to life insurance- general principles of a life insurance contract, proposal and policy— Assignment and nomination- title and claims- general insurance- law relating to general Insurance- IRDA- powers and functions- insurance business in India.

Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage.

(15 Hours)

Reference Books:

1. Sheld on H.P: Practice and Law of Banking.
2. Bedi. H.L: Theory and Practice of Banking.
3. Maheshwari. S.N.: Banking Law and Practice.
4. Shekar. K.C: Banking Theory Law and Practice.
5. Pannandikar & Mithami': Bankingin India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol- I/Vol- II (part I & II) Vol- III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principle

11. And Practices, Kalyani Publishers, Chennai.
12. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
13. G. Krishnaswamy: Principles & Practice of Life Insurance
14. Kothari & Bahl: Principles and Practices of Insurance
15. B.S. Khubchandani, "Practice and Law of Banking", Mac Millan India Ltd
16. K.C. Nanda, "Credit Banking", Response Book, Sage Publication, 1999

SDC4AT17- AUDITING

Semester: IV

Total Hours: 45

Credits: 3

Internal 15, External 60

Course Objective:

- To provide knowledge of auditing principles and techniques.
- To familiarize students with audit procedures and vouching.
- To provide knowledge about recent trends in auditing.

Course Outcome:

Students will be able to:

- Define auditing, its objectives, principles and techniques.
- Evaluate the valuation and verification of assets and liabilities.
- Describe the concept of internal control, internal check, and internal audit, and differentiate between them.
- Evaluate the impact of emerging trends and technologies on the auditing profession.

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 trade transactions- verification and valuation of assets and liabilities: Meaning- Definition and objects- vouching for Vs 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.

15 hours

Module IV:

Recent trends in Auditing- Relevant auditing and Assurance Standards (AASs)- Rights– Duties and liabilities of Auditor- Audit committee– Auditor’s Report- Content and Types- Auditor’s Certificate.

10 hours

Reference Books:

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. Ltd, New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
5. Singh, A.K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.

SDC4AT18 COST ACCOUNTING**Semester IV****Total Hours: 60****Credits: 4****Internal 20 External: 80****Course Objective:**

- To understand role and concept of cost accounting in the business management of manufacturing and non-manufacturing companies.
- To understand cost, expense, loss and revenue
- To prepare of budgets in various fields.

Course Outcome:

Students will be able to:

- Classify costs and identify the elements of cost, cost units, and cost centers.
- Apply FIFO, LIFO, and average methods for material issue
- Use different methods for overhead absorption, including direct distribution, step ladder, reciprocal service methods, repeated distribution, and simultaneous equation methods.
- Explain various methods of costing including job costing, contract costing, unit costing,

process costing, and service costing.

- Assess the effectiveness of different budgeting techniques in cost management.

Module I

Introduction- Definition- Meaning and Scope- Objectives- Functions- Merits and Demerits- Cost Classification- Elements of Cost-Cost units-Cost Centre-Types-Methods and Techniques of costing.

10 Hours

Module II

Materials-Importance of materials cost control- Stores Control – Types of Stores- Stores records- Perpetual Inventory System- ABC Analysis- VED Analyses- JIT Inventory, Stock levels- EOQ- Issue of Materials – FIFO- LIFO, Simple and Weighted Average Methods

15 Hours

Module III

Overheads- Definition- Overhead Allocation- Apportionment, Reapportionment- Direct Distribution- Step ladder- Reciprocal Service Methods- Repeated Distribution and Simultaneous Equation Method Absorption of overheads-Methods of Absorption- Labour Hour Rate and Machine Hour Rate.

15 Hours

Module IV

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

10 Hours

Module V

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

10 Hours

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. N.K.Prasad:Cost Accounting
2. Nigam & Sharma:Cost Accounting
3. Khanna Pandey & A huja: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

SDC4AT19-GOODS AND SERVICES TAX

Semester–IV

Total Hours: 60

Credits:4

Internal 20,External 80

Course Objectives:

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

Courseoutcome:

Students will be able to:

- **Understand** the fundamental concepts of taxation, differentiating between direct and indirect taxes.
- **Grasp** the dual structure of GST in India, including the concepts of SGST, CGST, IGST, and UTGST.
- **Comprehend** the concept of GST, such as goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax, and output tax.
- **Define** key terms related to IGST, such as integrated tax, intermediary, location of the recipient and supplier of services, and output tax.
- **Differentiate** between inter-state and intra-state supply.

Module I

Indirect taxes-Introduction – Direct Tax – Indirect Tax - Meaning and Nature - Special features of Indirect Taxes- - 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

Module III

Levy and Collection under TNGST/CGST Acts - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply. Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST Registration procedure under GST- Filing of Returns.

15 Hours

ModuleIV

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.

10 Hours

ModuleV

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.

15 Hours

Referencebooks

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

SDC4AT20(P) COST ACCOUNTING– LAB

Semester:IV

Total Hours 60

Credits:4

Internal 20,External 80

Course Objectives:

- To enable students to acquire skills in the concept of Cost Accounting
- The students will be required to prepare reports for an organization

Course Outcome:

Students will be able to:

Analyze and evaluate the information for cost ascertainment, planning, control, and decision-making

Exercise:

1. Prepare Cost sheet of the firm for a selected period.
2. Maintenance of Bin Cards.
3. Maintenance of StoresLedger.

4. Treatment of Material Losses.
5. Recording Attendance Time.
6. Recording Job Time.
7. Treatment of Material Losses.
8. Classification and Codification of Different Items of Overheads.

SDC4AT21(P) GST LAB

Semester:IV

Total Hours 45

Credits:3

Internal 15, External 60

Course Objectives:

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

Course Outcome:

Students will be able:

- To acquire practical knowledge regarding GST
- To study voucher entries

Exercises:

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

SDC4AT22(Pr) MINI PROJECT/ INTERNSHIP FOR ONE MONTH

SemesterIV

Total Hours 60

Credits:4

Internal 20, External 80

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.

CourseContent:

- 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

AUDIT COURSE IV SEMESTER GENDER STUDIES (AUD4E04)

Course Objectives:

1. To provide basic understanding of the importance of Gender studies
2. To introduce basic concepts relating to gender and to provide logical understanding of gender roles.
3. To provide an analytical understanding of gender differences and major gender issues
4. To conscientise the students on cultural construction of masculinity and femininity
5. To provide an analytical understanding of women empowerment and gender equality
6. To provide a critical understanding of women developmental policies and programmes.

MODULE I: Gender and Gender Studies

- I.1. Origin and Development of Gender Studies, Gender Studies in National and International Settings, Objectives and Relevance of Gender Studies
- I.2. Social Construction of Gender: Sex and gender, Gender Difference, Gender Inequality, Gender Bias, Gender Discrimination
- I.3. Gender Socialization: Construction of Femininity and Masculinity, Equality and Difference, Gender Identity and Self Image, Gender Roles, Segregation and Ranking.

MODULE II: Gender and Economy

Gender and Economy: Economic Inequality, Productive and Unproductive work, Visible and Invisible Work, Paid and Unpaid Work

II.1. Sexual Division of Labor: Private-Public Dichotomy, organized and unorganized sector. Feminization of Work, New Economic Policy and its impact on Women.

NSFQ Level: 7		SEMESTER V							
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
5.1	SDC5AT23	Electives E1- Recovery and Refund Of Income Tax E2. Financial Management, E3: Organisational Behaviour	4	20	80	100	4		4
5.2	SDC5AT24	Business Regulation	4	20	80	100	4		4
5.3	SDC5AT25	Corporate Accounting	4	20	80	100	4		4
5.4	SDC5AT26	Banking & Financial Services	3	15	60	75	3		3
5.5	SDC5AT27	Accounting Standards	4	20	80	100	4		4
5.6	SDC5AT28	Electives: E4-Human Resource Management E5- Working Capital Management	3	15	60	75		3	3
5.7	SDC5AT29 (P)	Peachtree - Lab	4	20	80	100	1	3	4
5.8	SDC5AT30 (P)	Payroll Management – Lab	4	20	80	100		4	4
Semester V Total			30	150	600	750	20	10	30

SDC5AT23 -E1: - RECOVERY AND REFUND OF INCOME TAX

Semester: V

Hours: 60

Credit: 4

Internal 20 External 80

Course Objectives:

To impart practical knowledge on tax collection procedures.

Course Outcomes:

- To equip the students with the concepts and procedure of Income Tax Assessment.
- To give awareness about the application of technology on Income tax assessment.
- Recall about Tax Planning and Tax management.
- Identify the procedure for claiming refund

Module I

Recovery of Tax – Meaning of tax recovery – Different modes of Recovery – Recovery by Tax Recovery Officer – Attachment of Salary – Recovery from Creditors – Recovery through Court – Sale of movable property – Recovery through State Government – Recovery by suit - Recovery of tax in pursuance of an agreement with foreign countries – Recovery of fine, penalty, interest and other sums.

15 hours

Module II

Deduction and Collection of Tax at Source - Types of income/payments subject to TDS and TCS – Scheme of TDS – Deduction of tax from salaries - Deduction of tax from interest on securities - Deduction of tax from dividend - Deduction of tax from interest other than interest on securities - Deduction of tax from winnings from lotteries and crossword puzzles – Collection of tax at source - General rules and tax rates – Computation of tax liability.

15 hours

Module III

Advance Payment of Tax - PAYE - Persons liable to pay Advance Tax – Procedure for Computation of Advance Tax – Due Dates and installment of Advance Tax - Consequences of Nonpayment of Advance Tax

10 hours

Module IV

Refund of Tax Meaning of Refund of Tax – Situation under which refund claim arises - Person entitled to claim Refund – Procedure for Claiming Refund – Interest on Delayed Refund

10 hours

Module V

Payment of Interest - Interest Payable by Assesses – Interest for Default in Furnishing of Return of Income - Interest for Default in payment of Advance Tax - Interest for Deferment of Advance Tax - Interest for late Payment of Demand of Tax in Consequence of any Order Passed by the

AO – Interest Payable to Assessee – Interest on Delayed Refund – Computation of interest payable by assessee/to assessee.

10 hours

Reference Books:

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt. Ltd, New Delhi.
3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publications, Agra.
4. Direct Taxes, Lal B.B, Konark Publishing House, New Delhi.

SDC5AT23- E2: FINANCIAL MANAGEMENT

Semester: V

Total hours 60

Credit: 4

Internal 20, External 80

Course Objectives:

- To familiarize the students with the concepts, tools, and practices of financial management.
- To learn about the decisions and processes of financial management in a business firm.

Course Outcome:

- Students will be able to acquire the knowledge of financial management and different decisions related to finance
- Students will get an idea about capital budgeting
- Students will be able to know about the capital structure theories and leverages
- Students will be able to analyse the dividend decisions in an organisation

Module I

Financial Management: meaning, nature and scope of finance; financial goals: profit maximization, wealth maximization; finance functions, -investment, financing and dividend decisions.

10 hours

Module II

Capital budgeting: nature of investment decision; investment evaluation criteria-net present value, internal rate of return, profitability index, payback period, accounting rate of return, NPV

and IRR comparison; capital rationing; risk analysis in capital budgeting.

15 hours

Module III

Capital structure theories: traditional and MM hypotheses; determine capital structure in practice; Capital structure planning. Cost of capital: meaning and significance of cost of capital; calculation of cost of debt, preference capital, equity capital, and retained earnings; operating and financial leverage; measurement of leverages; effects of operating and financial leverages on profit.

25 hours

Module IV

Dividend decision-Types of dividend-dividend models-principles of dividend policy- practical aspects of dividend

10 hours

Reference Books

1. Prasanna Chandra, Financial Management; Tata McGraw Hill, Delhi
2. Pandey, I.M.: Financial Management, Prentice Hall of India, New Delhi.
3. Dr. S.P. Gupta : Financial Management
4. Shashi K Gupta, R.K.Sharma, Neethi Gupta – Financial Management
5. Ravi M. Kishore: Fundamentals of Financial Management

SDC5AT23- E3: ORGANISATIONAL BEHAVIOR

Semester: V

Total hours 60

Credit: 4

Internal 20, External 80

Course Objectives:

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

Course Outcomes:

Students will be able to:

- Analyze and compare different models used to explain individual behavior related to motivation and rewards

- Identify the process used in developing communication and resolving conflicts
- Assess the Group dynamics and demonstrate skills required for working in groups
- Analyze the complexities associated with management of the group behavior in the organization.
- Apply different motivational theories and methods to increase the productivity and job satisfaction of employees.

Module I

Introduction-Definition & Meaning, Characters and Scope of Organization Behavior -OB models-Limitations of Organization Behavior Learning: Nature of learning, Learning Process-Learning-Theories

15 Hours

Module II

Personality- Meaning & Definition, Determinants of Personality, Personality Traits, Personality and Organization behavior , Perception: Meaning and Definition, Perceptual process, Importance of Perception in Organization behavior-Factors affecting perception - Motivation- Meaning and Definition- Vroom's Expectancy Theory- Goal Setting Theory

15 Hours

Module III

Group: Groups in organization: Nature – Types - Why do people join groups - Group Cohesiveness and Group Decision Making- managerial Implications, Effective Team Building , Conflict and Conflict Management

15 Hours

Module-IV

Organizational Culture: Meaning & Definition, Culture & Organisational Effectiveness- Organizational Change - Importance of Change, Planned Change-Process and Theories

15 Hours

Reference Books:

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 Behaviour”, Hongh Co. Boston

SDC5AT24-BUSINESS REGULATION

Semester: V

Total Hours: 60

Credits: 4

Internal 20, External 80

Course Objectives:

- To provide a brief idea about the framework of Indian business laws.
- To familiarize the students with certain statutes concerning and affecting business organizations in their operations.

Course Outcomes:

Students will be able to:

- Understand the fundamental principles of Indian Contract Act, including its essentials, classifications, and remedies for breach.
- Apply the knowledge of special contracts like indemnity, guarantee, bailment, and pledge to real-world business scenarios.
- Analyze the concept of agency and its implications for business organizations.
- Explain the provisions of the Sale of Goods Act and its significance in commercial transactions.
- Comprehend the regulatory framework of business operations through an understanding of the Competition Act, Consumer Protection Act, Information Technology Act, and Limited Liability Partnership Act.

Module-I :

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

20 Hours

Module – II:

Special Contracts: Contract of Indemnity: Meaning – Nature – Rights of indemnity holder and indemnifier – Contract of Guarantee: Meaning – Rights and liabilities of surety – Discharge of surety from liability – Contract of Bailment and Pledge: Rights and duties of bailor and bailee,

pledger and pledgee

15 Hours

Module- III:

Law of Agency: Contract of agency – Creation of Agency – Delegation of authority – Duties and liabilities of principal and agent – Termination of agent – Sub agent and substituted agent

5 Hours

Module IV :

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 – V:

Miscellaneous Business Laws: The Competition Act, 2002 – The Consumer Protection Act, 1986 – The Information Technology Act, 2000 – The Limited Liability Partnership Act, 2008

10 Hours

Reference Books

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

SDC5AT25-CORPORATE ACCOUNTING

Semester: V

Credits: 4

Total Hours: 60

Internal: 20, External: 80

Course Objectives:

- To help the student with the acquisition of conceptual knowledge about the fundamentals of corporate accounting.
- To equip students with Knowledge of Accounting Standards.

Course Outcomes:

Students will be able to:

- Apply IFRS and Ind AS standards to various accounting transactions.
- Prepare financial statements in accordance with IFRS and Ind AS.
- Analyze financial statements and understand the impact of accounting policies on financial performance.
- Understand the specific accounting requirements for banking companies and groups.
- Evaluate the financial position and performance of companies based on their financial statements.

Module I

Introduction To IFRS Convergence-Accounting Standards for Assets, Liabilities and Revenue: Accounting for tangible non-current assets (IAS 16 and Ind AS 16) -Accounting for intangible assets (IAS 66 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS36) - Investment property (IAS 40 and Ind AS 40) Revenue from contracts with customers (IFRS 15 and Ind AS 115 - Provisions, contingent liabilities and contingent assets (Ind AS 37 and IAS 37)

13 Hours

Module II

- a. Redemption of Debentures: Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Exinterest and Cum-interest- Redemption by conversion- Journal Entries.
- b. Redemption of Preference Shares: Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries
- c. Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus sources of bonus issue - Advantages of bonus issue- Journal entries and Balance sheet
- d. Buyback of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries and Balance sheet
- e. Right Issue: Right of pre-emption – Calculation of value of right

17 Hours

Module III

Accounts of Banking Companies Bank accounts - Concept of Non-Performing Assets (NPA)-
Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

10 Hours

Module I

Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures—
need for consolidation – Calculation of pre-acquisition Profit- Post-acquisition profit-
Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital
Reserve- - Preference Shares Issued by subsidiary-Revaluation of Fixed asset of Subsidiary
(Simple problem Without other adjustments) Preparation of Consolidated Balance Sheet With
Pre acquisition profit, Pre-acquisition loss Post acquisition profit -Preparation of Consolidated
Balance Sheet (Without Intercompany Holding)

20 Hours

Reference Book:

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B. D. Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. ICAI, Study material of ICAI – Financial Reporting (Final level).
5. IASB, IFRS (Red Book).
6. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
7. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
8. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
9. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi

SDC5AT26 BANKING & FINANCIAL SERVICES

Semester: V

Total Hours: 45

Credits: 3

Internal 15, External 60

Course Objective:

- To familiarize the students with the basic concepts and practice of banking and financial services.

- To familiarize the students with the nature and scope of various types of financial services and to understand the regulatory environment in which they are undertaken.

Course outcome:

Students will be able to:

- Comprehend the fundamental concepts of banking, including the functions of commercial banks and the role of the Reserve Bank of India.
- Analyze the evolution of banking services with a focus on e-banking, payment systems, and financial inclusion initiatives.
- Distinguish between fund-based and non-fund-based financial services and their role in the economy.
- Evaluate the functions and significance of merchant banking, venture capital, leasing, and factoring in the financial landscape.
- Apply knowledge of mutual funds, securitization, and credit rating to financial decision-making.

Module I

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

8 Hours

Module II

Innovations in Banking – Social Banking- E-Banking –ATM - CORE – ECS – EFT – RTGS - NEFT – SWIFT – Mobile banking – Precautions in mobile banking –KYC- internet banking - Credit and Debit Cards- NPA – CIBIL-Financial Inclusion

12 Hours

Module III

Financial services – need for financial services, various types of financial service: Fund based and Non-fund-based.

10 hours

Module IV

Merchant Banking- Functions- Venture capital- Features- types- leasing – types- Factoring – types

10 hours

Module V

Mutual funds-Meaning-Types-, Securitization- Credit Rating-Agencies-Procedure of credit rating-Recent trends in financial services

5 hours

Reference Books:

1. Banking- Theory, Law and Practice, Gorden and Natarajan.
2. Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.
3. Bhole. L.M : Financial Markets and Institutions
4. Bharathi.V. Pathak : Indian Financial System
5. Vasanth Desai : Indian Financial System
6. Khan.M.Y : Financial Services.
7. N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services

SDC5AT27- ACCOUNTING STANDARDS

Semester V

Total Hours: 60

Credit 4

Internal 20, External 80

Course Objectives:

- To help the student with acquisition conceptual knowledge about the fundamentals of the IFRS
- To enable students to get an overview of accounting standards
- To equip students with Knowledge of Asset, income tax and Lease

Course Outcomes:

Students will be able to:

- Understand the concepts of accounting standards
- Understand the concepts of accounting bodies
- Explain the significance of disclosure of accounting policies and its impact on financial reporting.
- Apply the principles of lease accounting to differentiate between finance and operating leases, and calculate relevant lease-related values.
- Identify reportable segments and prepare segment reports by accounting standards.
- Calculate deferred tax provisions and understand its impact on the financial statements.
- Analyze the interrelationship between accounting standards, financial reporting, and corporate decision-making.

Module I

Accounting Bodies, International Accounting Standards Board Institute of Chartered Accountants of India-Accounting Standards Boards- Procedure Accounting Standards Board-Institute of Standards Boards Procedure adopted by ASB in formulating Accounting Standards-Need for Standards- Companies Act 2013 and accounting standards, International Accounting Standards and IFRS Convergence with IFRS

22 Hours

Module II

Disclosure of Accounting Policies (AS 1)-Corporate financial reporting.-Features-Recent trends (Economic value added- Market value added-Shareholders value added- Cash Value added)- Need- Auditors report- Directors Report-

10 Hours

Module III

Accounting to Leases (AS 19)-Finance Lease-Operating Lease- Minimum Lease Pavement- Gross investment in leases-Interest rate implicit in leases-Accounting treatment in the books of lessee and lessor Sub leases by lessee- Segment Reporting (AS 17-Business Segment- Geographical Segments- Reportable Segments- identification Tests-Primary and Secondary Segments

20 Hours

Module IV

Accounting for Taxes on Income (AS 22)- Definition, Objectives, Scope- Deferred Tax-Current Timing Difference- Measurement of Tax Tax- Impact of Expenses- Reasonable certainty and impact of Virtual certainty- Criteria offsetting off.

8 Hours

Reference Books:

1. Wiley GAAP 2021 – Interpretation and Application of Generally Accepted Accounting Principles
2. GAAP Handbook of Policies and Procedures (2021) Siegel, Joel G., Levine, Marc, H, Qureshi, Anique A., Shim, Jae K
3. Accounting Standards, CMA Shibu Gopi, Kalyani Publishers, Ludhiyana

SDC5AT28-E4- HUMAN RESOURCE MANAGEMENT

Semester V

Internal: 15, External: 60

Credits: 3

Total Hours: 45

Course Objectives:

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

Course Outcome:

Students will be able to:

- Understand the HRM fundamentals.
- Contribute to the development, implementation, and evaluation of employee recruitment
- selection, and retention plans and processes
- Develop the knowledge about the placement in an organization
- Develop implement and evaluate employee orientation, training, and development programs.
- Analyze the process of compensation and grievance redressal in the organization

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

5 Hours

Module II

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

10 Hours

Module III

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

10 Hours

Module IV

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

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

10 Hours

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. Garry Dessler and BijuVarkkey, Human Resource Management, Pearson

SDC5AT28- E5: WORKING CAPITAL MANAGEMENT

Semester V

Total hours 60

Credit: 3

Internal 15, External 60

Course Objectives

- To understand more about working capital management and its importance
- To know the importance of cash, receivables and inventory management in an organisation

Course Outcome

- Evaluate the importance of effective working capital management and its role and impact on value creation
- Apply corporate cash management, account receivables management and inventory management techniques to maximize shareholders value
- Analyse cash management and its significance
- Investigate fund flow cycles and their impact on working capital management objectives
- Understand the role and purpose of inventories in working capital management

Module I

WORKING CAPITAL: - Working Capital Concepts - Need for and components of Working Capital - Kinds of Working Capital - Determinants of Working Capital - Estimation of Working Capital requirements

15 hours

Module II

WORKING CAPITAL CYCLE: - Working capital cycle- Structure of working capital cycle- Working capital management- significance – difference between working capital management and fixed asset management

10 hours

Module III

CASH MANAGEMENT: - Cash management – significance- motives- objectives- strategies for cash management-

10 hours

Module IV

RECEIVABLES MANAGEMENT: - Cost of Maintaining Receivables- Benefits of Maintaining Receivables – Factors Affecting the Size of Receivables- Determinants of Credit Policy- Optimum Credit Policy

10 hours

Module V

INVENTORY MANAGEMENT: - Role of inventories in working capital- Purpose of inventories- Types of inventory and cost associated with it- Techniques of Inventory Control: EOQ- Quantity Control - ABC Analysis for Value of Items Consumed

15 hours

Reference Books:

1. Working Capital Management by Dr. A Murthy
2. Working Capital Management by V.K. Bhalla
3. Management of Working capital by Dr. S.P. Gupta
4. Working Capital Management – A Managerial Approach – by Abhijit Dutta

SDC5AT29(P) PEACHTREE- LAB

Semester: V

Total Hours: 60

Credits: 4

Internal 20, External 80

Course Objective:

- To produce financial statements.
- To check , record and track bank transfers
- To integrate digital copies of important documents such as invoices cheques and receipts.

Course Outcome:

- Gain an in-depth knowledge in accounting software practices using Peachtree.
- Able to process payments
- Able to produce purchase orders and financial reports.

Exercises:

- Introduction to peach tree
- Company Creations.
- Chart of Accounts.

- General Journal Entries.
- Inventory Adjustments.
- Customer Stock and Vendor Creation.
- Sales and Purchase Transactions.
- Vouchers and Orders.

Reference Books:

1. Glencoe Accounting Peachtree Reference Guide
2. Peachtree For Dummies , 2nd Edition Published by Wiley Publishing, Inc.
3. Learn Peachtree Accounting by Deborah Bea
4. Sage Peachtree First Accounting 2010 Software for PC

SDC5AT30(P) PAYROLL MANAGEMENT

Semester V

Total hours 60

Credit: 4

Internal 20, External 80

Course Objectives:

- Provide in-depth knowledge of payroll and income tax calculations as per the income tax rules and regulations
- Provide in-depth understanding for payroll professionals on various income tax components and retiral payments
- To keep HR payroll professionals up to date with latest income tax trends/impacts of changes in tax and social security laws of India

Course Outcome:

- The student will develop personnel and payroll records that provide the information required under current laws and process payroll data and tax data and prepare reports.
- Able to Understand payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.
- Prepare payroll reports containing gross taxable compensations, common withholdings, net pay amounts, and do the related accounting in a non-automated system.
- Prepare payroll reports and form filings in compliance with government regulations.
- Use a basic payroll system to determine employer's and employees' taxes to be paid.
- Identify the methods of submission of payments in a non-automated system.

Module 1 –

Introduction to Payroll, Record Keeping, Employee Records, Salary Payments, Deductions

Module 2-

Payslips, Tax Considerations, Dealing With Outside Contractors, Sick and Maternity Leave, Pensions, Dealing With Errors

Module 3:**Tax compliances and laws associated with payroll components**

- Payroll process
- Pay components – taxability and specific checkpoints
- Eligible deductions
- TDS Mechanism - Snapshot

Module 4 – Compliance/action points under social security and retiral payments

- Employees' Provident Funds & Miscellaneous Provisions Act, 1952
- Employees' State Insurance
- Payment of Gratuity Act, 1972
- National Pension System
- New Labor Codes

Module 5

- Calculation of gross pay and net pay for an individual Journalizing of all payroll transactions
- Calculation of the the employer's unemployment taxes
- Recording of a payroll in a payroll register and journalizing from it Recording in an individual employee's earnings record
- Application of federal and state regulations to a payroll

Reference books:

1. Payroll Management: 2020 Edition by Steven M Bragg
2. Payroll In Tally Prime | Tally prime Book | Volume 4th by Tax Sarthi
3. Payroll standard requirements
4. The Essentials of payroll management-Indian payroll processing by Ajit

Kumar Yadav

5. ESSENTIALS of Payroll Management and Accounting - Steven M. Bragg
6. Payroll Pedia Ready Reckoner by Ajit Kumar Yadav
7. Websites: www.w3schools.com• www.tutorialspoint.com

SEMETER VI							
NSQF Level: 7							
No.	Course Code	Course Name	Credits	Marks			Hours
				Int.	Ext.	Total	
1.	SDC6AT31	Term Paper	2	50	-	50	
2.	SDC6AT32 (Pr)	Project & Internship					900
		Project	14	40	160	200	
		Internship	14	40	160	200	
VI Semester Total			30			450	900

SDC6AT31 TERM PAPER

A term paper is a research-based written assignment that students submit at the end of an academic term or semester. It requires students to conduct in-depth research, analysis, and critical thinking on specific topics related to the course.

Structure of Term Paper

- Title page
- Abstract or executive summary
- Introduction
- Literature review
- Analysis and Discussion
- Conclusion
- References

SDC6AT32 (Pr) – PROJECT & INTERNSHIP

PROJECT

For doing the project, the student may choose any topic areas from the subjects he/she has studied. The candidate shall prepare and submit a project report to the Department. The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound. The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

Project work shall have the following stages:

- Project proposal presentation
- Field work and data analysis

- Report writing
- Draft project report presentation
- Final project report submission

The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose, the supervisor shall keep a diary in which the chronological record of the student's visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for them.

Duration of project work: The duration of the project work shall be 3 Months.

A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it shall be included in the project report.

Structure of the report

Title page

Declaration of the student

Certificate from the supervising teacher / organization (for having done the project work)

Acknowledgements

Contents:

Chapter I: Introduction (Organization profile,

Research problem, Objectives of the study, Research methodology etc.)

Chapter II: Review of Literature

Chapter III: Theoretical Framework

Chapter IV: Data Analysis

Chapter V: Findings, Suggestions and Conclusion (Questionnaire, specimen copies of forms, other exhibits etc.)

Bibliography: (Books, journal articles etc. used for the project work).

INTERNSHIP

Course Objective

To provide students with advanced instructions and experience in the industrial sector. Experience in Live projects of banking industries.

Course Details:

The student shall undergo Industrial training and a project of six-month duration. Industrial training should be carried out in an industry/company approved by the institution and under the guidance of a staff member in the concerned field. At the end of the training, he/she has to submit a report on the work being carried out.

The project is designed to develop practical ability and knowledge about practical tools/techniques to solve real-life problems related to the industry, academic institutions, and computer science research. The project should strictly stick Banking Industry/ Manufacturing Organizations / Auditing / Accounting and Taxation field. Students can take up any application-level/system-level project about a relevant domain. Projects can be chosen either from the list provided by the faculty or in the field of interest of the student. For external projects, students should obtain prior permission after submitting the details of the external guide, institution, and synopsis of the work.

At the end of each phase, a presentation and demonstration of the project should be conducted, which will be evaluated by a panel of examiners. A detailed project report duly approved by the guide in the prescribed format should be submitted for end-semester assessment. Marks will be awarded based on the report and their performance during presentations and demonstrations. Publishing the work in Conference Proceedings/ Journals with National/ International status with the consent of the guide will carry an additional weightage in the review process.

- Each student is required to undergo an internship of 900 Hours in a Banking Industry/ Manufacturing Organizations / Auditing / Accounting and Taxation etc approved by the institution under the supervision of a guide.
- Along with the internship each student shall do an individual Project Work.
- Each student should submit a synopsis of the project work they intend to do to their concerned guide for approval before the commencement of their internship.
- Students are required to observe the functioning of an industrial sector, the various processes, and the steps involved in each process. All functions and activities of the organization should be carefully recorded, and possible samples should be collected.

- At the end of the Internship, he/she is required to prepare and submit a detailed report in the prescribed format with a diary of daily work and proofs of work done during the internship period.
- Monthly Reviews should be done by the department guides to check and rate the students' progress in the internship and project.
- The evaluation of the Internship report and the Project Production work (along with a Viva- Voce on Internship work and Project) will be done by an External Examiner appointed by the University.
- An Internship Completion Certificate from the organization in which the student is undergoing internship should also be submitted at the Department.
- All students shall submit 2 copies of the Internship report to the department before the commencement of the 6th semester exam.
- If any student fails to do the Internship or Project or Both, his/her result will be withheld until the internship requirement is met within 12 months from the completion of the course.

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

APPENDIX – A

GUIDELINES FOR MARK SPLIT UP FOR PRACTICAL, PORTFOLIO & PROJECTS

Term Paper Split-Up Marks (VI Semester)

INTERNAL		
SI No	Components	Marks
1	Report	30
2	Presentation	10
3	Viva	10
Total		50

Mark Distribution of Project in VI Semester

INTERNAL		
SI No	Components	Marks
1	Content and Relevance of Dissertation	20
2	Viva	10
3	Presentation	10
	Total	40

EXTERNAL		
SI No	Components	Marks
1	Content and Relevance of Dissertation	120
2	Viva	20
3	Presentation	20
	Total	160

Mark Distribution of Internship in the VI Semester

INTERNAL		
SI No	Components	Marks
1	Report	20
2	Viva	10
3	Presentation	10
	Total	40

EXTERNAL		
Sl No	Components	Marks
1	Report	120
2	Viva	20
3	Presentation	20
Total		160

In order to get uniformity in the mark distribution of Practical Sessions, and Mini Project/ Internship the following criteria shall be followed by the examiners.

For Project Evaluation (Second and Fourth Semester)

EXTERNAL		
Sl. No.	Distribution	Marks (80)
1	Content and Relevance of Dissertation	40
2	Viva	20
3	Presentation	20
Total		80
INTERNAL		
Sl. No.	Distribution	Marks (20)
1	Content and Relevance of Dissertation	10
2	Viva	5
3	Presentation	5
Total		20

Mark Distribution of Internship (Fourth Semester)

INTERNAL		
Sl No	Components	Marks
1	Report	10
2	Viva	5
3	Presentation	5
Total		20

EXTERNAL		
Sl No	Components	Marks
1	Report	60
2	Viva	10
3	Presentation	10
Total		80

Mark Distribution of Practical's (LAB) I, II, III, IV & V Semesters

Sl. No.	Distribution	Marks (60)	Marks (80)
1	Implementation	20	30
2	Output / Result	10	20
3	Record	20	20
4	Viva	10	10
Total		60	80

APPENDIX B – Guidelines for Project Report & Layout

<<TITLE>>

Project Report

Name of Course and Department

Semester (Year)

SUBMITTED BY

<<NAME & REGISTER NO. OF THE STUDENT>>

Under the guidance of

.....Name & Designation.....

<<COLLEGE EMBLEM>>

NAME AND ADDRESS OF THE INSTITUTION

Course duration (Year)

Supervisor

Head of the Department

ACKNOWLEDGMENT

I would like to thank

Name of the Student

Date:

DECLARATION

I do hereby declare that this project entitled... .. carried out by me in partial fulfillment of requirement for the award of graduates' degree in B. Voc. Banking Finance Service and Insurance under University of Calicut, is a bonafide record of the work done by me independently and has not been submitted in any other institution.

Date:

Signature:

Name:

Reg. No.:

Semester

CERTIFICATE

This is to certify that the project entitled..... has been carried out by Ms/Mr..... in partial fulfillment of the requirement for the Degree in B. Voc Accounting & Taxation, University of Calicut, during the year..... This is a bonafide record of the work done by her/ him, under my guidance and supervision.

Signature

<<Name Project Guide>>

Date:

CERTIFICATE

This is to certify that the project entitled..... Done at Carmel College (Autonomous), Mala submitted by Ms/Mr..... in partial fulfillment of the requirement for the Degree in B. Voc Accounting & Taxation , University of Calicut, during the year.....

Certified that the candidate was examined by us in the Project Viva Voce Examination held on

and his/her Register Number is

Internal Examiner

External Examiner

INDEX

Sl No.	Contents	Page No.
1	Introduction	
2	Methodology	
3	Summary and Conclusion	
4	Bibliography	
5	Appendix Patterns Photographs	

ABSTRACT

The abstract is a very brief summary of the report's contents. It should be about half a page long. Somebody unfamiliar with your project should have a good idea of what it's about having read the abstract alone and will know whether it will be of interest to them. An abstract is a section at the beginning of a report, dissertation, thesis or paper summarizing the contents, significant results and conclusions of said document. It allows people to rapidly ascertain the documents purpose and if the document will be useful for them to read.

INTRODUCTION

This is a general introduction about the project. Briefly summarize the relevance and background information about the proposed work. It should have the following sections.

1. About the proposed work, underlying technologies and techniques – outline briefly the technological / socio economic /relevance or significance of the project work
2. Project Profile – Title, Area and Category and other relevant information.
3. About the Organization – to whom the Project Work is carried out.
4. Major Contributions of the Project Work.

REVIEW OF LITERATURE

METHODOLOGY

AIM:

OBJECTIVE:

PROCEDURE:

RESULTS AND DISCUSSIONS

SUMMARY AND CONCLUSION

The purpose of this section is to provide a summary of the whole project. In this context, it is similar to the Abstract, except that the Abstract puts roughly equal weight on all report chapters, whereas the Conclusion chapter focuses primarily on the findings, conclusions and/or recommendations of the project.

BIBLIOGRAPHY

Ideas or contents taken from other sources should be properly cited. It is important that you give proper credit to all work that is not strictly your own, and that you do not violate copyright restrictions.

References should be listed in alphabetical order of authors' surname and should give sufficient and accurate details.

APPENDIX

Patterns

Photographs

Questionnaire

APPENDIX C – MODEL QUESTION PAPERS
FIFTH SEMESTER B VOC DEGREE EXAMINATION
ACCOUNTING & TAXATION
SDC5AT23 E3: ORGANIZATIONAL BEHAVIOR

Time: 2 hrs

Maximum: 60 marks

Section A

Short Answer Type Carries 2 marks each - 12 questions - Ceiling 20

1. What do you mean by organizational behavior?
2. What do you mean by autocratic model?
3. What is a system approach?
4. What is extroversion?
5. Define perception.
6. What is the Halo effect?
7. Define the term communication.
8. Define leadership.
9. What is MBO?
10. What do you mean by vestibule training?
11. What is strategic change?
12. What is individualism?

Section B

Paragraph Type Carries 5 marks each – 7 questions- Ceiling 30

13. What are the elements of organizational behavior?
14. What are the process of perception?
15. Explain Maslow's need hierarchy.
16. Explain Herzberg two factor theory.
17. What are the barriers of communication?
18. What are the factors affecting group cohesiveness?
19. What are the steps of selection?

Section C

Essay Type Carries 10 marks each - Answer any ONE question

(1 X 10 = 10)

20. Describe motivation and explain the theories of motivation.
21. Define communication and briefly explain its elements, importance and types of communication.

FIFTH SEMESTER B VOC DEGREE EXAMINATION

ACCOUNTING & TAXATION

SDC5AT25: CORPORATE ACCOUNTING

Time: 2.5 hrs

Max. marks :80

Section A

Short Answer Type Carries 2 marks each - 15 questions

(Ceiling 25)

1. What is the scope of Ind As 8?
2. What is a share exchange?
3. What is the Specific identification method?
4. Give the scope of Borrowing cost
5. What are the right shares?
6. Who is a subsidiary company in a business combination?
7. What is cum interest and ex interest quotations?
8. How do we recognize government grants as per Ind As 20?
9. Saint - public limited company, has granted 200 share appreciation rights to each of its 420 employees on 1 March 2019. The management feels that as at 31 March 2020, the yearend of Saint Ltd., 70% of the awards will vest on 31 March 2021. The fair value of each share appreciation right on 31 March 2020 is 170. What is the fair value of the liability to be recorded for the year ended 31 March 2020?
10. At the end of the reporting period, an entity dealing with 10,00,000 units of a product in its inventory. The carrying amount of each unit is Rs 15. The entity expects to sell only 10000 units held. Expected selling Rs 31, cost to sell Rs 1 per unit. What is the treatment of impairment loss?
11. Axl Ltd paid its bonus to 300 employees on 28-04-2018 as per the court order. The annual report was prepared during 31 March 2018 .State whether this is an adjusting event and why?

12. Xion ltd and Yiswah Ltd entered into a business combination and formed a separate entity Zara Ltd. Equity shares of Zara Ltd were issued in the following ratio. Xion Ltd 65 % and Yiswah ltd 35 %. Yiswah Ltd has absolute power to control the composition of the board of directors of new entity Zara Ltd. Identify the acquirer.
13. A ltd purchased 100 liters of engine oil @ Rs 50 per liter. The price falls to Rs 30 per liter at period end. No oil has been sold. How will you treat the price fall?
14. What is buy-back and what are the sources of buy-back?
15. What is a non-current financial liability?

Section B

Paragraph Type Carries 5 marks each - 8 questions (Ceiling 35)

16. From the following information relating to an asset

Find impairment loss

Show treatment of impairment loss

Calculate current year depreciation Cost of asset 75 lakhs

Useful life 12 years

Salvage value Nil

Current carrying value 23 lakhs

Remaining useful life 4 years

Recoverable amount 9 lakhs

Upward revaluation done in the last year 10.5 lakhs

17. Pass Journal entries in the company book for redemption:

- a. Benjamin Ltd had 3500 8 % preference shares of Rs 200 each fully paid up. These are redeemed at par by issue of sufficient equity shares of Rs 20 each at a premium of Rs per share fully paid.
- b. Cathol Ltd. Had 8000, 6%redeemable preference shares of Rs 25 each fully paid up. The company redeemed the above shares by issue of sufficient number of equity shares of Rs 10 each fully paid up at a discount of 20%. Pass necessary journal entries.

18. From the following Profit and Loss Account, you are required to compute cash from operating activities:

Profit and Loss A/c for the year ending 2020-21

Salaries	2,000	Gross profit	700
Rent	400	Profit on sale of land	17 500
Depreciation	1500	Income Tax refund	1,000
Loss on sale of plant	600		
Goodwill written off	2500		
Proposed dividend	2000		
Provision for tax	2,400		
Net profit	7800		
	<u>19,200</u>		<u>19,200</u>

19. M/s Manasa sells her product, baby powder for 400 per unit on credit. To encourage early settlement M/s Manasa awards its customers a 10 percent early settlement discount provided that the customer settles within 30 days of buying the goods. Normal credit terms are 60 days. Customer 1 pays 32 400, within 30 days of the date of purchase to settle the amount owing for 90 units bought from the entity Customer 2 pays Rs 36,000, 60 days after the date of purchase, to settle the amount wing for 90 units bought from the entity. How should M/s Manasa measure the revenue?

20. Give accounting treatment for the following adjustments in consolidation

In December 2021 B ltd sold to A ltd goods for Rs 30000 which included a profit of 20% on sales. Half of these goods remain unsold.

Current liabilities of A ltd and B ltd on balance sheet is 35000 and 125000 respectively.

Trade payables of A ltd include RS 49000 due to B ltd. [Hint unrealized profit and mutual Owings]

21. Rebecca Ltd is having an asset carrying amount is 60 lak on 31-03-2015. The useful life is 4 years and residual value at the end of 4 th year is 3 laks. Estimated cash flow for next 4 year is given below:

Year 1	20
Year 2	14
Year 3	11
Year 4	10

Calculate Value in use if Discount rate is 10%. Compute recoverable amount if fair value-cost of disposal is 35 Lakhs.

22. Nirmala Ltd had issued 1000, 12% debentures of Rs 100 each, at a discount of 10% These debentures were given the option to convert their own debentures into equity shares of Rs 100 each. The holders of 200 debentures out of the above exercised the option. Write journal entry for conversion if,
- New shares issued at par
 - New shares issued at 20% premium
 - New shares issued at 10% discount
23. Give explanation on disclosure requirement for lessor and lessee under financing lease

Section C

Essay Type Carries 10 marks each - Answer any TWO questions

(2 X 10 = 20)

24. On first April 2019, Bagwan Ltd acquired 80 % equity shares and 30 % preference shares of Sree Ltd for 4,50,000 and 50,000 respectively. On the above date, the general reserve and surplus of Bagwan Ltd showed a balance of Rs 60,000 and Rs 12,000 respectively. The statement of financial position on 31 March 2020 stood as follows.

Assets	Bagwan ltd	Sree ltd
Tangible net assets	20,00,000	8,00,000
Noncurrent Investment in Y ltd at cost	5,00,000	-
Total assets	2500000	8,00,000
Equity and liabilities		
Equity		
Share capital : Equity	16,00,000	5,00,000
Preference	-	100,000
Reserves	3,80,000	70,000
Surplus	1,60,000	52,000
Current liabilities	3,60,000	78,000
Total equity and liabilities	25,00,000	800000

The share capital of Sree Ltd consists of 50,000 equity shares of Rs 10 each and 1000 6 % preference shares of Rs 100 each. Prepare consolidated statement of financial position as on 31- 03-2020.

25. Mathew Ltd (the lessee entered into a lease agreement with Joseph Ltd., (the lessor) to purchase a PPE for Rs 24,00,000 on 1 st April 2016.
 Fair Market Value of the same was 30,00,000. The Lease agreement was as follow Lease tenure 3 Years
 Rate of interest 10%
 Annual lease rental 10,00,000 Guaranteed Residual Value 4,00,000
 Calculate the unearned finance income, outstanding balance and Journalize the transaction for 3 years.

26. Following information is extracted from the accounting records of PQR Electricity Supply Ltd for the financial year ended 31 March 2019

Share Capital	65.00
Fixed asset (Tangible) at cost	110.00
Accumulated depreciation	40.00
Intangible asset	11.00
Investments:	
Depreciation Reserve fund	40.00
Contingency reserve	4.00
Loan from state electricity board	10.00
Tariff and dividend control reserve	6.00
Net profit after tax	12.20
Customer security deposit	6.00
Monthly average of current asset	7.00

The monthly average of current asset include Rs 1, 00,00,000 (one crore) due from customers . Investments yields 10% return p,a and the applicable bank rate is 9%. You are required to determine the capital base, the reasonable return, the disposal of profit.

27. A. Explain Impairment of asset with its scope, objective and accounting treatment.
 B. What is Cash generating unit and how impairment loss and goodwill is treated for CGU?