

SYLLABUS

(FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2018 TO 2020)

UNIVERSITY OF CALICUT



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

**UNDER THE
FACULTY OF COMMERCE
SYLLABUS**

(FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2018–19ONWARDS)

**THENHIPALAM, CALICUT UNIVERSITY P.O
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Proposed Syllabus

for

Bachelor of Vocation (B.Voc)

IN

ACCOUNTING AND TAXATION

As per the guidelines of UGC



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[Nationally re-accredited with 'A' grade]

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Regulations for BVoc Programmes, University of Calicut

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1. Title

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

2. Scope

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

3. Objectives

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

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

4. Terms and Definitions

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

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

5. Programme Structure

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

General Education Components:

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

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

Skill Development Components:

- This component should match the skill gap identified.

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

Course Code:

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

6. Levels of Awards

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

Awards	Duration
Diploma	2 Semester
Advance Diploma	4 Semester
B. Voc Degree	6 Semester

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

7. Duration of the course

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

8. Sector and Specialization

Following sectors and specializations were considered while preparing this document.

1. Automobiles
2. Digital Film Production

3. Medical Laboratory Technology
4. Software Development
5. Software Technology
6. Jewellery Designing
7. Gemmology
8. Broadcasting & Journalism
9. Multimedia
10. Pharmaceutical Chemistry
11. Tourism & Hospitality Management

9. Board of Studies

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

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

10. Conditions for admissions eligibility

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

Diploma Holders

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

Reservation/Quota

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

for diploma holders. Diploma holders may be permitted to third semester directly as mentioned above.

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

Fees Structure

1. The course fee and examination fee for the first three years will be decided by the University. The details of the fee structure for various courses are attached in the annexure 2.
2. The college can collect Caution deposit, PTA fund, special fees, university fees, sports fee etc according to the norms provided by the university at the time of admission.
3. After third year, with the consent of university/UGC, the college can conduct the same programme in self-financing mode (provided UGC not granting further funds). The course fee and examination fee (Regular/improvement/supplementary) structure in self financing mode will be decided by the University.

11. Course Calendar

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

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

12. Assessment of Students

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

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

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

Internal

Internal assessment shall be conducted throughout the semester. It shall be based on

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

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

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

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

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

Note:

1. No candidate will be permitted to attend the end-semester practical examination unless he/she produces certified record of the laboratory.

2. Full credit for regularity in the class can be given only if the candidate has secured minimum 90% attendance in the subject. Attendance evaluation for each course is as follows

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

External

- Semester-End examinations for theory and practical courses will be conducted by the University. There shall be University examinations at the end of each semester for both theory and practical. Failed or improvement candidates will have to appear for the Semester-End examinations along with regular students.
- At the starting of each semester, Colleges should prepare question bank (containing questions from each module of various types mentioned in section 13- pattern of question paper as follows: Section A- minimum of 10 times, Section B- Minimum of

10 times, Section C- Minimum of 5 times and Section D- Minimum of 5 times.) for the external theory/practical examinations for all courses during that semester and will be sent to the university. University will prepare the question papers and answer keys for each course and will sent back to the college for conducting the examination.

- University will appoint a Chairman for each B.Voc Programme. Chairman will monitor the University Practical Examinations and Evaluation of Theory and Practical papers.
- For the evaluation of theory papers, Chairman should form a team consisting of a chief and required additional Examiners for each course.
- At the starting of each semester, Colleges should prepare a panel of External examiners for conducting Practical examinations. Chairman/University will appoint examiners from the panel proposed by colleges.
- Practical Examinations can be conducted and evaluated from the college or the industry partner premises. The team for conducting and evaluating practical exams should include an examiner appointed from the approved panel of faculties, and an internal examiner.
- Head of Institution/ Chief of Examination of the college should take necessary steps to prevent any malpractices in the Semester-End examinations. If any such instances are detected, they should be reported to the University without any delay.
- University will be issuing mark list, provisional/original certificates to the candidates.

Internship and Project

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

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

8. Mark distribution for internship assessment.(Except for Broadcasting and Journalism).

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

Minimum for pass

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

Notes:

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

Moderation

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

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

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

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

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

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

And for Practical,

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

14. Credit system

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

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

15. Grading- Indirect Grading System

- Indirect Grading System based on a 7 -point scale is used to evaluate the performance of students.
- Each course is evaluated by assigning marks with a letter grade (A+, A, B, C, D, E or F) to that course by the method of indirect grading.
- An aggregate of E grade with 40 % of marks (after external and internal put together) is required in each course for a pass (Except for project*) and also for awarding a degree/diploma.
- Appearance for Internal Assessment and End Semester Evaluation are compulsory

and no grade shall be awarded to a candidate if she/he is absent for Internal Assessment / End Semester Evaluation or both.

- For a pass in each course 40% marks or E grade is necessary. (Except for project*)
- A student who fails to secure a minimum grade for a pass in a course is permitted to write the examination along with the next batch.
- After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below. For the successful completion of a semester, a student should pass all courses. However, a student is permitted to move to the next semester irrespective of SGPA obtained.
- SGPA of the student in that semester is calculated using the formula

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

- The Cumulative Grade Point Average (CGPA) of the student is calculated at the end of a programme. The CGPA of a student determines the overall academic level of the student in a programme and is the criterion for ranking the students. CGPA can be calculated by the following

$$\text{CGPA} = \frac{\text{Total credit points obtained in six semesters}}{\text{Total credits acquired (180)}}$$

- SGPA and CGPA shall be rounded off to two decimal places. CGPA determines the broad academic level of the student in a programme and is the index for ranking students (in terms of grade points).
- An overall letter grade (Cumulative Grade) for the entire programme shall be awarded to a student depending on her/his CGPA (See Annexure 4)

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

16. Grade Cards

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

- Name of University
- Title of B.Voc Programme
- Semester concerned
- Name and Register Number of student
- Code number, Title and Credits of each course opted in the semester
- Internal marks, External marks, total marks, Grade point (G) and Letter grade

in each course in the semester

- The total credits, total credit points and SGPA in the semester (corrected to two decimal places)
- Percentage of total marks

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

17. Attendance

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

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

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

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

18. Registration/Re-registration

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

Rejoining the course

1. Rejoining the course will be allowed to only if the candidate has secured a minimum

CGPA of 2.5.2.

2. The candidate should remit the fees prevailing that time.

3. B. Voc governing council will take the decision regarding the re joining.

19. Examination Monitoring Cell

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

20. Electives

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

21. Grievance cell

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

22. Anti Ragging cell

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

23. Class Committee

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

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

The responsibilities of the class committee are:

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

24. College Transfer

College transfer is not allowed in any circumstances.

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

of Calicut.

26. Transitory provision

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

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

27. Annexure

1. Board of Studies

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

Software Technology, Software Development and Digital Film Production

2. Fees Structure

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

10	Pharmaceutical Chemistry	
11	Tourism&Hospitality Management	

3. Grading & Credit distribution

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

To find semester Grade Point Average (SGPA)

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

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

$$C1 + C2 + \dots$$

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

$$\text{Credit point of a semester} = \text{SGPA} \times \text{Credit load of the semester}$$

Seven Point indirect Grading System

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

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

Example for Credit Calculation (Semester 1)

Course code	Course name	Mark s Obtai	Max Mark s	Cred it	Grad e Point(Credi t Point (C*G)	

		ned		(C)	G)		Grad e	
		Internal	External	Total				
XXXX	XXXX	16	64	80	100	4	5	20
XXXX	XXX	10	40	50	100	4	2	8
XXXX	XXXX	18	78	96	100	4	6	24
XXXX	XXXX	14	56	70	100	4	4	16
XXXX	XXXX	18	58	76	100	5	4	20
XXXX(P)	XXXX	15	36	51	60	4	5	20
XXXX(P)	XXXX	20	39	59	60	5	6	30

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

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

30

= 138/30

= 4.6 (A)

Percentage of marks of semester 1 = $(482/620) * 100$

= 77.74%

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

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

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

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

Programme Structure

SEMESTER I									
NSQF Level 4									
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
1.1	GEC1EG01	A01 Transactions essential English Language skills	4	20	80	100	60		60
1.2	GEC1ML02	MAL1A01(2) Malayalam - Bhashayum Sahithyavum-I	4	20	80	100	60		60
	GEC1HD02	A07(3) – Prose and One Act plays							
1.3	GEC1BM03	(BC1B01) Business Management	4	20	80	100	60		60
1.4	SDC1AT01	Principles of Taxation	4	20	80	100	60		60
1.5	SDC1AT02	Financial Accounting	5	20	80	100	75		75
1.6	SDC1AT03(P)	Office Automation Tools - Lab and Communicative English	3 2	20	80	100		75	75
1.7	SDC1AT04(P)	Financial Accounting using Tally - Lab	4	20	80	100		60	60
Semester I Total			30			700	315	135	450
Job Roles with QP Codes :		Aligned : BSC/Q0301 Business Correspondent / Business Facilitator SSC/Q 2212 Domestic Data Entry Operator BSC / Q 1001 Accounts Executive (Recording and Reporting)							
		Not Aligned Account Assistant using Tally							
SEMESTER II									
C.	Course Code	Course Name	Cre	Marks			Hrs/wk		

No			dit	Int	Ext	Tot	T	P	Tot
2.1	GEC2EG04	A02 Ways with words: Literature in English	4	20	80	100	60		60
2.2	GEC2ML05 GEC2HD05	MAL2A02(2) Malayalam-Bhashayum Sahithyavum-II A09 (3) – Poetry and short stories	4	20	80	100	60		60
2.3	GEC2BN06	(BC3A11) Basic Numerical Skills	4	20	80	100	60		60
2.4	SDC2AT05	Direct Taxation I	4	20	80	100	60		60
2.5	SDC2AT06	Cost Accounting	5	20	80	100	75		75
2.6	SDC2AT07(P)	Cost Accounting - Lab and Bank Test Coaching	3 2	20	80	100		75	75
2.7	SDC2AT08(Pr)	Mini project / Internship	4	0	100	100		60	60
Semester II Total			30			700	315	135	450
Job Roles with QP Codes :	Aligned : BSC / Q1201 Accounts Executive (Payroll) BSC/Q 1101 Accounts Executive Not Aligned Assistant Cost Analyst Assistant Cost Accountant								
SEMESTER III									
C. No	Course Code	Course Name	Credit	Marks			Hrs/ wk		
				Int	Ext	Tot	T	P	Tot
3.1	GEC3EG07	A03 Writing for Academic and Professional Success	4	20	80	100	60		60
3.2	GEC3BR08	(BC3B03) Business Regulations	4	20	80	100	60		60
3.3	SDC3AT09	Organizational Behaviour and Communication	4	20	80	100	60		60
3.4	SDC3AT10	Direct Taxation II	4	20	80	100	60		60
3.5	SDC3AT11	Management Accounting, Budgeting & Forecasting	5	20	80	100	75		75
3.6	SDC3AT12 (P)	Direct Taxation: TDS Return Filing Lab	4	20	80	100		60	60

3.7	SDC3AT13(P)	Financial analysis and Budget preparation & PSC Coaching	3 2	20	80	100		75	75
Semester III Total			30			700	315	135	450
Job Roles with QP Codes :	Aligned :								
	BSC/Q 0901 Accounts Executive (Accounts Payable and Receivable) MEP/Q0202 Office Assistant BSC/Q 1101 Accounts Executive BSC/Q 0910 Assistant Commercial Tax Practitioner BSC / N 1102 -TDS compliance								
Not Aligned :									
Assistant Financial Analyser Assistant Tax Consultant Assistant Tax Accountant									
SEMESTER IV									
NSQF Level 6									
C. No	Course Code		Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
4.1	GEC4EG09	04 Zeitgeist: Reading on Society and culture	4	20	80	100	60		60
4.2	GEC4ED10	(BC4A13)Entrepreneurship Development	4	20	80	100	60		60
4.3	SDC4AT14	Indirect Taxation	4	20	80	100	60		60
4.4	SDC4AT15	Auditing and Corporate Governance	4	20	80	100	60		60
4.5	SDC4AT16 E1/E2	E1 –NRI Banking & Foreign Exchange Management/ E2 - Risk Management and Insurance	5	20	80	100	75		75
4.6	SDC4AT17(P)	Indirect Taxation- GST and Bank Test Coaching	3 2	20	80	100		75	75
4.7	SDC4AT18(Pr)	Mini project /Internship (One month internship for Audit Practices)	4	0	100	100		60	60
Semester IV Total			30			700	315	135	450

Job Roles with QP Codes :	<p>Aligned :</p> <p>BSC/Q 1101 Accounts Executive (Statutory Compliance)</p> <p>BSC / N 1101 - Service Tax compliance</p> <p>BSC/Q0910 Goods & Services Tax (GST) Accounts Assistant(Finance and A/cs)</p> <p>BSC/Q 2203 Front Desk Officer - Financial Institutions</p> <p>BSC/Q 0910 Goods & Services Tax (GST) Accounts Assistant</p> <p>Not Aligned :</p> <p>Tax Consultant</p> <p>Risk Analyser</p> <p>Entrepreneurship Consultant</p> <p>Auditing Assistant</p> <p>Auditing Associate</p>
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SEMESTER V

C. No	Course Code	Course Name	Credit	Marks			H rs/ wk		
				Int	Ext	Tot	T	P	Tot
5.1	GEC5HR11	(BC3C03)Human Resource Management	4	20	80	100	60		60
5.2	SDC5AT19	Marketing Management	4	20	80	100	60		60
5.3	SDC5AT20	Quantitative Techniques for Business	4	20	80	100	60		60
5.4	SDC5AT21 E3 / E4	E3: Corporate Taxation and Tax Planning E4 : Corporate Accounting	5	20	80	100	75		75
5.5	SDC5AT22 E5 / E6	E5 - Business Research Methods E6- Capital Marketing	4	20	80	100	60		60
5.6	SDC5AT23 (P)	Digital Marketing and PSC Coaching	3 2	20	80	100		75	75
5.7	SDC5AT24 (P) E7 / E8	E7 : Case Study : Business Research Methods E8 : Capital Marketing Operations (Stock Exchange)	4	20	80	100		60	60
Semester V Total			30			700	315	135	450

Job Roles with QP Codes :	Aligned :								
	SSC/Q2501 Associate-Recruitment (HR) SSC/Q2502 Associate-HRO BSC/Q 0201 Equity Dealer (Capital market) BSC/Q1201 Senior Accountant								
Job Roles with QP Codes :	Not Aligned :								
	Online Share Trader Research Assistant Market Analyst Online Marketing Executive								
SEMESTER VI									
NSQF Level 7									
C. No	Course Code	Course Name	Credit	Marks			Hrs		
				Int	Ext	Tot	T	P	Tot
6.1	SDC6AT25(Pr)	Internship & Project (900 hrs.)	30	0	100	100		900	900
Semester VI Total			30			100			900
Grant Total			180			3600			3150
Job Roles with QP Codes :	Aligned :								
	BSC/Q1201 Senior Accountant BSC/Q 0201 Equity Dealer (Capital market) BSC/Q 1101 Accounts Executive (Statutory Compliance) BSC / Q 1001 Accounts Executive (Recording and Reporting) SSC/Q2502 Associate-HRO								
Job Roles with QP Codes :	Not Aligned :								
	Staff Accountant – General Ledger Accounting Assistant Manager Finance and Account Analyst Product Consulting Accounts and Finance Executive Graduate Finance Analyst Management Consultant Management Analyst								

SEMESTER I									
NSQF Level 4									
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
1.1	GEC1EG01	A01 Transactions essential English Language skills	4	20	80	100	60		60
1.2	GEC1ML02 GEC1HD02	MAL1A01(2) Malayalam - Bhashayum Sahithyavum-I A07(3) – Prose and One Act plays	4	20	80	100	60		60
1.3	GEC1BM03	(BC1B0) Business Management	4	20	80	100	60		60
1.4	SDC1AT01	Principles of Taxation	4	20	80	100	60		60
1.5	SDC1AT02	Financial Accounting	5	20	80	100	75		75
1.6	SDC1AT03(P)	Office Automation Tools and Communicative English	3 2	20	80	100		75	75
1.7	SDC1AT04(P)	Financial Accounting using Tally	4	20	80	100		60	60
Semester I Total			30			700	315	135	450

GEC1EG01 : TRANSACTIONS: ESSENTIAL ENGLISH LANGUAGE SKILLS

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

1. OBJECTIVES OF THE COURSE

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

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

2. COURSE DISCRIPTION

I. COURSE SUMMARY:

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

II. COURSE DETAILS

Module I:

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

10 Hours

Module II:

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

10 Hours

Module III:

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

14 Hours

Module IV:

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

14 Hours

Module V:

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

15 Hours

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

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

Common Course in Hindi (Course No. 07)

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

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

Objectives of the course:

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

Module I Introduction:

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

Module II Selected prose forms

- short story, (2) essays

Module III Selected prose forms

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

Module IV Drama

- for defled study and evaluation.

References:

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

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

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

Course Details :

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

15 Hours

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

10 Hours

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

15 Hours

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

10 Hours

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

10 Hours

Reference Books:

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

SDC1AT01 PRINCIPLES OF TAXATION

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

Credits: 4
Total Hours : 60

Course Objectives:

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

Course Details:

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

15 Hours

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

10 Hours

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

15 Hours

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

10 Hours

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

10 Hours**References :**

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

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

SDC1AT02 FINANCIAL ACCOUNTING

Lecture Hours per week: 5

Internal: 20, External: 80

Credits : 5

Total Hours :75

Course Objectives:

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

Course Details:

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

Reference Books:

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

SDC1AT03 (P) OFFICE AUTOMATION TOOLS AND COMMUNICATIVE ENGLISH**Lecture Hours per week: 5****Credits: 5****Internal: 20, External: 80****Total Hours : 75****Course Objectives:**

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

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

- Create and save document with header and footer
- Table creation with formula
- Create different types of letters(official and unofficial)
- Design advertisement , notice and brochure, calendar etc
- Mail merge, Macro examples
- Page layout exercises – margin , orientation, size ,column etc
- Formatting with different styles and find & replace
 - Protection

15 hours

Module II**MS EXCEL :**

- Create spreadsheets
- Formula
- Data validation
- Create graph based on a table

15 hours

Module III**Ms-Power Point :**

- A “homepage” slide with a title and links or buttons to each of your other five pages
- A slide that uses arrows (and/or circles) and text to label different aspects of a photograph or graphic image.
- A slide that uses no words but is an image collage that builds itself automatically.
- A slide that has a bulleted list of items that are animated so that the items appear on the page one-at-a-time. Set it up so that each item dims as the next item appears.

15 hours

Module IV**Photoshop :**

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

10 hours

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

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

2. Short Talks :

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

3. Story Completion :

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

4. Picture describing :

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

5. Interviews :

Students can conduct interviews on selected topics with various people. It is a good idea that the teacher provides a rubric to students so that they know what type of questions they can ask or

what path to follow, but students should prepare their own interview questions. Conducting interviews with people gives students a chance to practice their speaking ability not only in class but also outside and helps them becoming socialized. After interviews, each student can present his or her study to the class. Moreover, students can interview each other and "introduce" his or her partner to the class.

6. Show and Tell :

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

7. Dialogues accompanied by pictures. :

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

8. Role plays :

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

9. Brainstorming :

On a given topic, students can produce ideas in a limited time. Depending on the context, either individual or group brainstorming is effective and learners generate ideas quickly and freely. The good characteristics of brainstorming are that the students are not criticized for their ideas so students will be open to sharing new ideas.

10. Be a Celebrity :

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

11. TV discussion panel role-play :

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

20 hours

Reference Books:

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

SDC1AT04 (P) FINANCIAL ACCOUNTING USING TALLY**Lecture Hours per week:4****Internal: 20, External: 80****Credits: 4****Total Hours :60****Course Objectives:**

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

Course Details:**Module I**

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

15 Hours

Module II

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

10 Hours

Module III

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

10 Hours

Module IV

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

15 Hours

Module V

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

10 Hours

Books for Reference

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

SEMESTER II

SEMESTER II									
NSQF Level 5									
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
2.1	GEC2EG04	A02 Ways with words : Literature in English	4	20	80	100	60		60
2.2	GEC2ML05	MAL2A02(2) Malayalam- Bhashayum Sahithyavum-II	4	20	80	100	60		60
	GEC2HD05	A09 (3) – Poetry and Short stories							
2.3	GEC2BN06	(BC3A11) Basic Numerical Skills	4	20	80	100	60		60
2.4	SDC2AT05	Direct Taxation I	4	20	80	100	60		60
2.5	SDC2AT06	Cost Accounting	5	20	80	100	75		75
2.6	SDC2AT07(P)	Cost Accounting-Lab and	3	20	80	100		75	75
		Bank Test Coaching	2						
2.7	SDC2AT08(Pr)	Mini project/Internship	4	0	100	100		60	60
Semester II Total			30			700	315	135	450

GEC2EG04 (A02) - Ways with Words: Literature in English

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

Credits: 5
Total Hours : 90

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

1. OBJECTIVES OF THE COURSE

- To help students develop the acumen to read, appreciate and discuss literature.
- To introduce students with the linguistic qualities of a literary text and to unravel the many meanings of the text.

C. To acquaint the students with the different genres of literature and to analyse them

2. COURSE DESCRIPTION

I. COURSE SUMMARY

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

II. COURSE DETAILS

MODULE 1: Poetry

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

MODULE 2: Short Story

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

MODULE 3: Essay

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

MODULE 4: One Act Play

1. Something Unspoken: Tennessee Williams
Core Text

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

GEC2ML05 Malayalam – MAL2A01 (4) Malayalm Bashyayum Sahithyavum II

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

Credits: 4
Total Hours : 60

Common course in Hindi [Course No: 08 (1)]
GRAMMAR CORRESPONDENCE AND TRANSLATION

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

Credits: 4
Total Hours : 72

Course Objectives

- To make students able to use Hindi language correctly and efficiently.
- To make them understand various types of letters both personal and business.
- To facilitate the use of translation as a tool for communication between different languages.

Course Details:

Module I

Correct usages of Hindi- Sabdavichar, definition and classification of words – noun, gender, number, Karak.

Module II

Pronoun, adjective, tense, voice.

Module III

Correspondence

Module IV

Translation

Prescribed books for study :

1. Samanya Hindi Vyakaran Thatha Rachana; Sreekrishna Pandey, Lokmangal Prakashan, B-32, Kailash Colony, Shahdara, Delhi.

Reading List :

For module I -1 Sabda vichar, Sagya, Ling, Vachan, Karak. (Chapter 3,4,5,6,7)

For module II – Sarvanam, Viseshan, Kriya, Kriyakeroopanthar – Kaal, Vachya (Chapter 8,9,10,11,12)

For module III – Correspondance, Personal letter, order for books, appliocation for job, letter of complaints.

For module IV: Translation from English to Hindi

GEC2BN06 (BC3A11) BASIC NUMERICAL SKILLS

Lecture Hours per week: 4

Internal: 20, External: 80

Credits: 4

Total Hours : 60

Course Objectives:

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

Course Details:

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

15 Hours

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

10 Hours

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

15 Hours

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

10 Hours

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

10 Hours

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

Reference Books:

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

7. P.R. Vittal - Business Mathematics and Statistics.

SDC2AT05 DIRECT TAXATION I

Lecture Hours per week: 4

Internal: 20, External: 80

Credits: 4

Hours : 60

Course Objectives:

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

Course Details:

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

15Hours

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

15 Hours

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

10Hours

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

10 Hours

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

10 Hours

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

Reference Books:

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

SDC2AT06 COST ACCOUNTING**Lecture Hours per week: 5****Internal: 20, External: 80****Credits: 5****Total Hours :75****Course Objective:**

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

Course Details:**Module I**

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

10 Hours

Module II

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

15 Hours

Module III

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

20 Hours

Module IV

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

15 Hours

Module V

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

15 Hours

Reference Books:

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

SDC2AT07 (P) COST ACCOUNTING LAB AND BANK TEST COACHING

Lecture Hours per week: 5

Credits: 5

Internal: 20, External: 80

Total Hours : 75

Cost Accounting Lab:

Objectives

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

Exercises

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

References:

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

Bank Test Coaching

Objectives:

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

Exercises:

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

SDC2AT08 (Pr) INTERNSHIP / MINI PROJECT

Lecture Hours per week: 4
External :100

Credits: 4
Total Hours : 60

Course Objectives:

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

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

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

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

SEMESTER III									
C. No	Course Code	Course Name	Cre dit	Marks			H rs/ wk		
				Int	Ext	Tot	T	P	Tot
3.1	GEC3EG07	A03 Writing for Academic and Professional Success	4	20	80	100	60		60
3.2	GEC3 BR08	(BC3B03) Business Regulations	4	20	80	100	60		60
3.3	SDC3AT09	Organisational Behaviour and Communication	4	20	80	100	60		60
3.4	SDC3AT10	Direct Taxation II	4	20	80	100	60		60
3.5	SDC3AT11	Management Accounting, Budgeting and Forecasting	5	20	80	100	75		75
3.6	SDC3AT12 (P)	Direct Taxation: TDS Return Filing Lab	4	20	80	100		60	60

3.7	SDC3AT13 (P)	Financial Analysis and Budget	3						
		Preparation Lab and PSC Coaching	2	20	80	100		75	75
SEMESTER III Total			30			700	315	135	450

GEC3EG07 (A03) – Writing for Academic and Professional Success

Lecture Hours per week: 3

Credits: 3

Internal: 20, Externa:80

Total Hours : 72

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

1. OBJECTIVE OF THE COURSE

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

2. COURSE DESCRIPTIONS

I. COURSE SUMMARY

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

II. COURSE DETAILS:**Module I**

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

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

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

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

18hrs

Module II

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

12hrs

Module III

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

Writing Reports: Feasibility report, progress report – Evaluating reports

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

18hrs

Module IV

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

12 hrs

Core text

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

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

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

Course Details:

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

15 Hours

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

15 Hours

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

10 Hours

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

10 Hours

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

10 Hours

Reference Books:

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

SDC3AT09 ORGANISATIONAL BEHAVIOUR AND COMMUNICATION**Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60****Course objectives:**

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

Course Details:

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

10 Hr

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

10 Hours

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

20 Hours

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

10 Hours

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

10 Hours

Suggested Readings:

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

SDC3AT10 DIRECT TAXATION II**Lecture Hours per week : 4****Internal: 20, External : 80****Credits: 4****Total Hours : 60****Course Objectives-**

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

Course Details

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

20 Hours

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

10 Hours

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

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

10 Hours

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

10 Hours

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

10 Hours

Suggested Readings

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

SDC3AT11 MANAGEMENT ACCOUNTING , BUDGETING AND FORECASTING**Lecture Hours per week: 5****Credits : 5****Internal: 20, External: 80****Total Hours : 75****Course Objectives:**

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

Course Details:

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

20 Hours

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

15 Hours

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

15 Hours

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

10 Hours

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

15 Hours

Reference Books:

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

SDC3AT12(P) DIRECT TAXATION AND TDS**Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 60****Course Objectives:**

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

Exercises:

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

**SDC3AT13(P) FINANCIAL ANALYSIS AND BUDGET PREPARATION
and
PSC COACHING****Lecture Hours per week: 5****Internal: 20, External: 80****Credits: 5****Hours : 75****Course Objectives:**

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

Exercises:

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

PSC COACHING**Learning objectives :**

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

Exercises :

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

SEMESTER IV

SEMESTER IV									
NSQF Level 6									
C. No	Course Code		Cre dit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
4.1	GEC4EG09	04 Zeitgeist: Reading on Society and culture	4	20	80	100	60		60
4.2	GEC4ED10	(BC4A13)Entrepreneurship Development	4	20	80	100	60		60
4.3	SDC4AT14	Indirect Taxation	4	20	80	100	60		60
4.4	SDC4AT15	Auditing and Corporate Governance	4	20	80	100	60		60
4.5	SDC4AT16 E1 /E2	E1 – NRI Banking & Foreign Exchange Management E2 – Risk Management and Insurance	5	20	80	100	75		75
4.6	SDC4AT17(P)	Indirect Taxation –GST and Bank Test Coaching	3 2	20	80	100		75	75
4.7	SDC4AT18(Pr)	Internship / Mini Project (One month internship for audit practices)	4	0	100	100		60	60
Semester IV Total			30			700	315	135	450

GEC4EG09 (04): ZEITGEST: READINGS ON READING ON SOCIETY AND CULTURE

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

Credits: 4
Total Hours : 90

1. OBJECTIVES OF THE COURSE

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

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

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

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

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

Module 2: Sustainable Environment

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

Module 3: Gender

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

Module 4: Human Rights

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

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

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

GEC4ED09 - (BC4A13) ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week: 4

Credits : 4

Internal: 20, External: 80

Hours : 60

Course Objectives:

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

Course Details:

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

15 Hours

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

15 Hours

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

10 Hours

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

10 Hours

Reference Books:

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

SDC4AT14 INDIRECT TAXATION**Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60****Course Objectives:**

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

Course Details:

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

10 Hours

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

10Hours

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

15 Hours

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

10 Hours

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

15 Hours

BOOKS FOR REFERANCE:

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

SDC4AT15 AUDITING AND CORPORATE GOVERNANCE**Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 60****Course Objectives:**

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

Course Details:

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

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

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

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

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

Suggested Readings:

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

SDC4AT16 (EI) NRI BANKING & FOREIGN EXCHANGE MANAGEMENT

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

Credits: 5
Total Hours : 75

Course Objectives:

- To enable the students to learn the theories of foreign exchange behavior.
- To help the students to understand the different types of exchange rate risks.

Course Details:

Module I : Exchange Rate - History of exchange control in India - Features of Foreign Exchange Regulation Act, 1973 (FERA) - Foreign Exchange Management Act, 1999 -Administrative set up of foreign exchange in India - Foreign Exchange Dealers' Association of India (FEDAI) - Functions of Foreign Exchange Department - Nostro Account - Vostro Account - Loro Account.

15 Hours

Module II : International Exchange Systems - Fixed and floating exchange rate systems -Depreciation V/s Devaluation - Exchange rate system prior to IMF - Exchange rate systems under IMF - Smithsonian Agreement - Currency exchange rate regimes -External value of rupee – Current Account convertibility and Capital Account convertibility.

15 Hours

Module III : Balance of Payments - Definition - Components of balance of payments –Disequilibrium in balance of payments - Corrections of disequilibrium.

10 Hours

Module IV : Foreign Exchange Market - Features - Participants - Settlement of Transactions - Types of Transactions - Spot - Forward - Swap and Non - deliverable forwards - Quotations in Interbank Markets - American and European quotation - Factors determining spot exchange rates - Purchasing Power Parity Theory.

20 Hours

Module V : Derivatives - Meaning and types - Forward Contracts - Features of Futures contract - Hedging with futures - currency options - Concept of interest rate risks - Exchange Risk -Transaction exposure - Translation and economic exposures.

15 Hours

Reference Books:

1. Luc Soenen: "Foreign Exchange Management", McGraw-Hill Primis Custom Publishing.
3. Robert J. Hodrick: " The Empirical Evidence on the Efficiency of Forward and Futures Foreign Exchange Markets", Gordon & Breach Publishing Group.
4. Loosigian, Allan: " Foreign Exchange Futures: A Guide to International Currency", Scholarly Books,USA
5. C Jeevanandam: " Foreign exchange, Concepts, practices & control", Sultan Chand &sons.

SDC4AT16 (E2) RISK MANAGEMENT AND INSURANCE**Lecture Hours per week: 5****Internal: 20, External: 80****Credits: 5****Total Hours : 75****Course Objectives:**

- To enable the students to understand risk, risk management process and techniques.
- To help the students to learn about risk financing.
- To understand risk management applications.

Course Details:

Module I : Risk: Meaning of risk - Degrees of risk - Cost of risk - Various elements of cost of risk - Sources of risk - Types of risk - Pure risk and speculative risk - Acceptable and non acceptable risks – Static and dynamic risk

15 Hours

Module II : Risk management - Characteristics of risk management - Significance - Principles of risk management - Objectives - Risk and risk management process – Risk identification - Evaluation - Risk management techniques -Selecting and implementing risk management techniques - Risk Management Information System - Organisation of risk management in business - Methods of risk management - Identification, measurement and control of risk - Evaluation, frequency and severity of losses - Pooling of risk - Insurance as risk pooling arrangements - Transferring of risks.

20 Hours

Module III : Commercial Risk Management Applications - Property - Liability - Commercial property insurance -Different policies and contracts - Business liability and risk management insurance - Workers' compensation and risk financing.

15 Hours

Module IV : Risk Management Applications - Loss of life - Loss of health - Retirement planning and annuities - Employee benefits - Financial and estate planning.

10 Hours

Module V : Risk Management Environment - Industry - Functions and organisation of insurers – Government regulation of insurance sector - IRDA - Privatisation of insurance business in India - Changes in Insurance Act - Insurance intermediaries - Insurance products pricing -Claim valuation – Foreign insurers in India.

15 Hours

Reference Books:

1. Rejda, George E: Principles of Risk Management and Insurance, Latest Edn, Addison Wesley Longm
2. McNamara: Principles of Risk Management and Insurance, Addison – Wesley
3. Dorfman: Introduction to Risk Management and Insurance, Prentice Hall.
4. Williams: Heins, Risk Management and Insurance, McGraw Hill Pub.
5. James S.Trieschman, Sandra G. Gustavsonh, Robert E. Hoyt: Risk management and Insurance, Thomson Asia Pvt. Ltd., Singapore.
6. G. Kotheshwar Rao , Risk Management. 7. Gulati, Risk Management.
8. Dr.P.K.Gupta, Insurance and Risk Management, Himalaya Publishing House.
9. Insurance Act - Latest.

**SDC4AT17(P) INDIRECT TAXATION- GST
AND
BANK TEST COACHING**

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

Credits: 5
Total Hours : 75

INDIRECT TAXATION- GST

Course Objectives:

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

Exercises:

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

BANK TEST COACHING

Objectives:

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

Exercises:

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

SDC4AT18 (Pr) INTERNSHIP / MINI PROJECT

Lecture Hours per week: 4
External: 100

Credits: 4
Total Hours : 60

Course Objectives:

Every student may opt for a 20 days internship in audit practices in any of the auditing firms, auditor, commercial organizations, private organizations, etc, or a mini project in the college itself with the guidance of the faculty at the department. Each student should submit their Project Report (in duplicate) within a period of two weeks at the department. This period shall be counted from the last date of

completion of their Training. The supervisor in the organization under whose guidance the training is carried out will be required to grade the student's report.

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

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

Course Content:

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

SEMESTER V									
C. No	Course Code	Course Name	Credit	Marks			Hrs/ wk		
				Int	Ext	Tot	T	P	Tot
5.1	GEC5HR11	(BC3C03)Human Resource Management	4	20	80	100	60		60
5.2	SDC5AT19	(BC2C02)Marketing Management	4	20	80	100	60		60
5.3	SDC5AT20	Quantitative Techniques for business	4	20	80	100	60		60
5.4	SDC5AT21	E3 - Corporate Taxation and Tax Planning E4 - Corporate Accounting	5	20	80	100	75		75
5.5	SDC5AT22 E3 / E4	E5 –Business Research Methods E6- Capital Marketing	4	20	80	100	60		60
5.6	SDC5AT23 (P)	Digital Marketing and PSC Coaching	3 2	20	80	100		75	75
5.7	SDC5AT24 (P) E7/E8	E7- Case Study : Business Research Methods E8 - Capital Marketing Operations (stock exchange)	4	20	80	100		60	60
Semester V Total			30			700	315	135	450

GEC5HR11; – (BC3C03) HUMAN RESOURCE MANAGEMENT**Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60****Course Objectives:**

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

Course Details:

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

10 Hours

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

10 Hours

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

10 Hours

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

15 Hours

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

15Hours

Reference Books:

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

SDC5AT19 MARKETING MANAGEMENT**Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 60****Course Objectives:**

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

Course Details:

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

15 Hours

Module II : Creating and Capturing Value: The fundamentals of product management; product levels; customer value hierarchy– Classification of product–Managing brands and brand equity-Product and Services differentiation-Product and brand relationships - Product Life Cycle Marketing Strategies - New product development-Packaging, labeling, Warranties and Guarantees. Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.

15 Hours

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

10 Hours

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

10 Hours

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

10 Hours

Reference Books:

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

SDC5AT20 QUANTITATIVE TECHNIQUES FOR BUSINESS**Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 60****Course Objectives:**

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

Course Details:**Module I**

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

05 Hours

Module II

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

20 Hours

Module III

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

10 Hours

Module IV

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

10 Hours

Module V

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

15 Hours

Reference Books:

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

SDC5AT21 (E3) CORPORATE TAXATION AND TAX PLANNING

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

Credits: 5
Total Hours : 75

Course Objectives:

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

Course Details:

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

15 Hours

Module II : Computation of Taxable Income & Tax.Liability : Special provisions applicable to assessment of Total Income of Companies - Computation of Total Income of Companies Determination of amount of Corporate Tax liability - Minimum Alternative Tax (MAT) Tax on distributed profits of domestic Companies - Tax on amount distributed to unit holders - Security Transaction Tax.

25 Hours

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

10 Hours

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

15 Hours

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

10 Hours

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

Reference Books :

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

SDC5AT21 (E4) CORPORATE ACCOUNTING**Lecture Hours per week: 5****Internal: 20, External: 80****Credits: 5****Total Hours : 75****Course Objectives:**

- To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.

Course Details:**Module I**

Accounting Standards for Assets, Liabilities and Revenue: Inventories (IAS 2 and Ind AS 2) - Accounting for tangible non-current assets (IAS 16 and Ind AS 16) - Accounting for intangible assets (IAS 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS 36) - Accounting for borrowing costs (IAS 23 and Ind AS 23) - Investment property (IAS 40 and Ind AS 40) - Revenue from contracts with customers (IFRS 15 and Ind AS 115) - Income tax (IAS 12 and Ind AS 12) - Employee benefits (IAS 19 and Ind AS 19) - Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37).

20 Hours

Module II

Accounting For Joint Stock Companies: Accounting for Government grants (IAS 20 and Ind AS 20) - Accounting for leases (IAS 17 and Ind AS 17) - Share based payments (IFRS 2 and Ind AS 102) - Accounting for Bonus and Right issue - Redemption of Preference shares - Redemption of Debentures - Buyback of shares - Alteration of Share capital.

15 Hours

Module III

Presentation of Single Entity Financial Statements Covered by IFRS Convergence (IAS 1 and Ind AS 1): Accounting policies, accounting estimates (IAS 8 and Ind AS 8) - Events after reporting date (IAS 10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCP) (IAS 7 and Ind AS 7).

15 Hours

Module IV

Business Combinations And Consolidated Statements (IFRS 3,10,13 and Ind AS 103, Ind AS 27, Ind AS 28): Acquisition method for business combination - Consolidated Statement of Financial Statements - Statement of Financial position /Balance sheet - Summary of consolidation procedures - Non controlling interests - Goodwill arising on consolidation - Intra group trading - Intra group trading of Non-current assets - Pre-acquisition profits - Fair values in acquisition accounting - Consolidated Statement of Profit or Loss and Other Comprehensive Income - Intra group dividends.

15 Hours

Module V

Accounting For Electricity Companies: Concept of Double account system -Difference between double entry and double account - Final accounts of electricity companies.

10 Hours

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

Reference Books:

1. Chintan Patel, BhupendraMantri, Indian Accounting Standards, TaxmannPublications.
2. T. P, Ghosh, Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
3. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
4. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow WhitePublications.
5. ICAI, Study material of ICAI – Financial Reporting (Final level).
6. IASB, IFRS (Red Book).
7. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand &Co., New Delhi.
8. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
9. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
10. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, New Delhi.
12. Jain and Narang, Financial Accounting, Kalyani Publishers.
13. B.S. Raman, Advanced Accountancy,
14. P.C. Tulasian, Introduction to Accounting, Pearson Education.
15. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
16. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow WhitePublications.
17. ICAI, Study material of ICAI – Financial Reporting (Final level).

SDC5AT22 (E5) BUSINESS RESEARCH METHODS**Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 60****Course Objectives:**

- To enable students for acquiring basic knowledge in business research methods
- To develop basic skills in them to conduct survey researches and case studies.

Course Details:**Module I**

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research – Theoretical and empirical research - Basic and applied research - Descriptive research – Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – 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 - Validity and reliability 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 – Probability Vs non probability sampling methods.

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 – Testing of Hypothesis - Bivariate and multi variate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis – Interpretation.

10 Hours

Module V

Research Report: Different types – Contents of report – Need of executive summary – Chapterisation – Contents of chapter - Report writing stages – The role of audience – Readability – Comprehension – Tone – Final proof – Report format – Title of the report – 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 cGraw-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. Neresh 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.
6. S N Murthy & U Bhojanna: Business Research Methods, Excel Books, New Delhi.
7. Jan Brace: Questionnaire Design, Kogan Page India
8. Michael V.P. Research Methodology in Management, Himalaya.
9. Dipak kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
11. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New
12. Kultar Singh: Quantitative Social Research Methods. Response Books, New Delhi.

SDC5AT22 (E6) CAPITAL MARKETING**Lecture Hours per week: 4****Internal: 20, External: 80****Credits: 4****Total Hours : 60****Course Objective:**

- To enable the student to acquire knowledge on concept of Indian Capital Market, instruments, functions and significance of stock exchange and Debt Market.

Course Details:

Module I : Indian Capital Market – Basic problem of Industrial Finance in India. Authorities governing capital market in India, Profile of securities market, securities market reforms and regulatory measures to promote investor confidence, features of Developed Capital Market: IOSCO

10 Hours

Module II : Capital Market Instruments : Equity, Debentures, Preference Shares, Sweat Equity, Non- Voting Shares, Share Warrants, Pure , Hybrid and Derivatives, Rating and Grading of Instruments: Concept, Scope and Significance, Regulatory Framework, Rating Agencies in India, Rating Methodologies.

10 Hours

Module III :Securities Market Intermediaries: Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Depositories, Depositories Participants, Custodians, Credit Rating Agencies, Venture Capitalists

15 Hours

Module IV : Functions and Significance of Stock Exchanges , Operations and Trading Mechanism of Stock Exchanges , Settlement of Securities, Stock Market Indices, Risk Management, Surveillance Mechanism at Stock Exchanges, Straight through Processing , Demutualization of Stock Exchanges ,SME Exchange

15 Hours

Module V : Debt Market: Instruments, Listing, Primary and Secondary Segment, Money Market: Growth of Money Market in India – Structure and Institutional Mechanism, Money Market Instruments: Treasury Bills, Commercial Bills, Commercial Paper, Factoring Agreements & Discounting of Bill

10 Hours

Textbooks

1. Richard A.Brealey, StewartC.Myers and Mohanthy, Principles of Corporate Finance, Tata McGraw Hill, 9th Edition, 2011
2. I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd., 12th Edition, 2012.

References

1. Brigham and Ehrhardt, Corporate Finance - A focused Approach, Cengage Learning, 2nd Edition, 2011.
2. M.Y Khan, Indian Financial System, Tata McGraw Hill, 6th Edition, 2011
3. Smart, Megginson, and Gitman, Corporate Finance, 2nd Edition, 2011.
4. Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHI Learning, 2011.

SDC5AT23(P) DIGITAL MARKETING AND PSC COACHING**Lecture Hours per week: 5****Internal: 20, External: 80****Credits: 5****Total Hours : 75****Course objectives:**

- Enable the students to understand the digital world of marketing
- To have an understanding of social media marketing, link building, blogs etc.

Course Details :**Digital Marketing :**

1. Social Media Business Page Creation
 - a. Facebook Business Page Creation
 - b. LinkedIn Business Page Creation
 - c. Instagram Business Page Creation
2. Facebook Campaign
3. LinkedIn Campaign
4. Instagram Campaign
5. Google Search Network Campaign
6. Create a blog
7. Design any product
8. Design an advertisement for that product
9. Use social medias to publish it.

Reference:

1. S.A. Sherlekar, "*Marketing Management-Concepts and Cases*", Himalaya Publishing House Pvt Ltd
2. William J Stanton, "*Fundamentals of Marketing*", McGraw Hill Publishing Co, New York Lamb.
3. Hair, McDaniel, "*Marketing*", Cengage Learning Inc USA.
4. Rayport, Jeffrey F and Jaworksi. Bernard J, "*Introduction to E-Commerce*", Tata Mc Graw Hill, Delhi

PSC COACHING**Course Objectives:**

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

Exercises :

- Mental Ability and Reasoning
- Quantitative Aptitude
- Current Affairs
- Computer Awareness
- English
- Facts about Kerala
- General Science

SDC5AT24 (P) (E7) CASE STUDY : BUSINESS RESEARCH METHODS**Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours : 60****Course Objectives:**

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

Course Details:

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

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

Distribution	Marks
Internal	20
External	80

SDC5AT24 (P) (E8) CAPITAL MARKETING OPERATIONS –LAB**Lecture Hours per week: 4****Credits: 4****Internal: 20, External: 80****Total Hours :60****Exercises:**

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

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

SEMESTER VI

SEMESTER VI									
NSQF Level 7									
C.No	Course Code	Course Name	Credit	Marks			Hr s		
				Int	Ext	Tot	T	P	Tot
6.1	SDC6AT25(Pr)	Internship & Project (900 hrs.)	30	0	100	100		900	900
Semester VI Total			30			100			900
Grant Total			180			3600			3150

SDC6AT25 (Pr) Internship & Project (900 hrs.)**Course Objective**

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

Course Details

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

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

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

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

SYLLABUS

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



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**

CONTENTS

Sl. No	Particulars
1	Title of the Programme
2	Programme –An Overview <ul style="list-style-type: none">• Broad Objectives• Programme Outcomes• Programme Specific Outcomes
3	Eligibility Criteria for Admission
4	Duration of the Programme
5	Course Structure
6	Credit
7	Scheme of Evaluation
7	Programme Structure
7	Mark Split Up For Practicals, Port Folio and Projects (Appendix A)
8	Format For The Project Report (Appendix B)
9	Model Question Papers (Appendix C)

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 Curriculam 2022 (CBCSSVUG2022)

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 undergraduate studies which would also incorporate specific job roles along with general education. This would enable the graduates completing B.Voc to make a meaningful participation in accelerating India's economy by gaining appropriate employment, becoming entrepreneurs and creating appropriate knowledge. The proposed vocational program in Accounting & Taxation will be a judicious mix of skills, professional education related to accounting and taxation.

B.Voc in Accounting and Taxation teaches students the factors related to the field. Students who wish to pursue the program should have an inclination of commerce and accounting skills. They should have the ability to analyze data, calculation and basic understanding of GST and latest taxation laws. The course lays a strong ground for candidates to take up higher qualification in the field. The program empowers students in gaining 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 with the aim of letting students gain the utmost knowledge of the field, and apply it in their career. When pursued as graduation, B.Voc Accounting and 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 start their career from the intern or junior level in financial sectors.

Broad Objectives

Upon successful completion of the programme, 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 by means of pre-defined entry and multiple exit points.
- To integrate NSQF within the undergraduate level of higher education in order to enhance employability of the graduates and meet industry requirements. Such graduates apart from meeting the needs of local and national industry are also expected to be equipped to become part of the global workforce.
- To provide vertical mobility to students coming out of 10+2 with vocational subjects
- Demonstrate competency in applying course knowledge to analyze and successfully solve course specific problems.
- Demonstrate competency in utilizing the Accounting Codification System (financial accounting resource data base) to search for authoritative answers to specific financial accounting issues.
- Demonstrate competency in utilizing tax resource databases to search for tax authority (primarily Internal Revenue Code provisions) to answer specific federal income taxation questions..

Programme Outcome (PO)

- PO-1 Develops communication skills and build confidence to face the challenges of the corporate world.
- PO-2 Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc..
- PO-3 Enhances the capability of decision making at personal and professional levels.
- PO-4 Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.
- PO-5 Strengthens their capacities in varied areas of commerce and industry aiming towards development of learners.
- PO-6 To empower students for pursuing professional courses like Chartered Accountancy, Cost and Management Accountancy, Company Secretary, etc.,
- PO-7 To Enhance the students 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 Develop analytical skills and offer a solid grounding and professional competence in all aspects of accounting and taxation
- PSO-2 It will develop knowledge and understanding of concepts, principles, practices and procedures of accounting and taxation
- PSO-3 Acquaintance with latest trends in accounting field
- PSO-4 Have been cleared the basics regarding banking practices relevant for maintaining book of accounts and various other records, documents and vouchers basic to accounting activities
- PSO-5 They should have the ability to analyze data, calculation and basic understanding of GST and latest taxation laws
- PSO-6 Understand the application of business Knowledge in both theoretical and practical aspects.
- PSO-7 Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
- PSO-8 Creates an understanding of the basic concept of Direct Tax and basic definition related to Direct Tax and assessee.
- PSO-9 Provides learners an idea of the process and techniques of calculation of taxability and tax liability

3. ELIGIBILITY CRITERIA FOR ADMISSION

- The admission to this programme will be as per the rules and regulations of the University for UG admissions.
- Basic eligibility for B. Voc is 10+2 and above in any stream (No age limit).
- A weightage of 25 marks will be given to VHSE students from the concerned area of specialisation
- The eligibility criteria for admission shall be as announced by the University from time to time.
- Separate rank lists shall be drawn up for reserved seats as per the existing rules.
- The candidates admitted for B.Voc. Degree (without multiple exit) shall subsequently

undergo the prescribed courses of study in a college affiliated to the University for six semesters within a period of not less than three years; clear all the examinations prescribed and fulfil all such conditions as prescribed by the University 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 title of the courses, the semester in which it is offered and credits for the courses. Detailed syllabi shall be made available in the University/college websites.
- There shall be a uniform calendar prepared by the University for the registration, conduct/schedule of the courses, examinations and publication of results. The University 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

4. DURATION OF THE PROGRAMME

- **Duration** of an undergraduate programme is six semesters distributed over a period of 3 academic years.
- An **academic week** is a unit of five working days in which 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 compulsory for all students undergoing UG programmes.
 - Skill Development Components (SDC):**
 - a) This component should match the skill gap identified.

- b) At least 50% of Skill Development Component should be allotted to practical and can grow up to 60% based on the nature of the course. The practical component can be carried out in the college and/or the industry partner premises
- iii. **Audit courses** are courses which 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 class room study. The students can attain only pass (Grade P) for these courses. At the end of each semester there shall be 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 course 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 Swatch 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 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 2) external evaluation. 20% weight shall be given to the internal evaluation. The remaining 80% weight shall be for the external evaluation. The marks secured for internal evaluation only need to be sent to University by the colleges concerned. 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, final conclusion and orientation to research aptitude.

Components with percentage of marks of internal evaluation of theory Courses are- Test paper 40%, Assignment 20%, Seminar 20% and Class room 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 University by the college Principal 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 is 20)	Out of 6 (Maximum marks is 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 is 20)	Out of 3 (Maximum marks is 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 shall be set by the University. 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 University with question papers set by external experts. 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 University. The external examination in practical courses shall be conducted by two

Section B

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

Section C

Essay type carries 10 marks (1 out of 2)

1X10= 10

Total 60

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SEMESTER I									
C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
1.1		A01 – Eng 1	3	15	60	75	3		3
1.2		A02 - Eng 2	3	15	60	75	3		3
1.3		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 Tax 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 Course I- Environment Studies							
Semester Total			30	150	600	750	24	6	30
Job Roles with QP Codes :		Aligned : BSC/Q0301 Business Correspondent / Business Facilitator SSC/Q 2212 Domestic Data Entry Operator BSC / Q 1001 Accounts Executive (Recording and Reporting)							
SEMESTERII									
C. No	CourseCode	CourseName	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
2.1		A03 – English 3	4	20	80	100	4		4
2.2		A04 – English 4	4	20	80	100	4		4

2.3		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/Q 1101 Accounts Executive Account Assistant using Tally
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SEMESTER III

C. No	CourseCode	CourseName	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
3.1		A11 - Basic Numerical Methods	4	20	80	100	4		4
3.2		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/Q 0901 Accounts Executive (Accounts Payable and Receivable) MEP/Q0202 Office Assistant BSC/Q 1101 Accounts Executive BSC/Q 0910 Assistant Commercial Tax Practitioner BSC / N 1102 -TDS compliance									
		SEMESTER IV									
C. No	CourseCode	CourseName	Credit	Marks			Hrs/wk				
				Int	Ext	Tot	T	P	Tot		
4.1		A13-EDP	4	20	80	100	4		4		
4.2		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/Q 1101 Accounts Executive (Statutory Compliance) BSC / N 1101 - Service Tax compliance BSC/Q0910 Goods & Services Tax (GST) Accounts Assistant(Finance and A/cs) BSC/Q 2203 Front Desk Officer - Financial									

	Institutions BSC/Q 0910 Goods & Services Tax (GST) Accounts Assistant
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SEMESTERV

C. No	CourseCode	CourseName	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/Q 0201 Equity Dealer (Capital market) BSC/Q1201 Senior Accountant
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SEMESTERVI

C. No	Course Code	CourseName	Credi t	Marks			Hrs		
				Int	Ext	Tot	T	P	Tot

6.1	SDC5AT31	Term paper	2	50	--	50			
		Internship & Project (900hrs.)	28					900	900
	SDC5AT32(P)	Project		40	160	200			
	SDC5AT33(Pr)	Internship		40	160	200			
Semester VI Total			30	130	320	450			900
Grand Total			180			4200			
Job Roles with QP Codes :		Aligned : BSC/Q1201 Senior Accountant BSC/Q 0201 Equity Dealer (Capital market) BSC/Q 1101 Accounts Executive (Statutory Compliance) BSC / Q 1001 Accounts Executive (Recording and Reporting) SSC/Q2502 Associate-HRO							

SEMESTER I

C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
1.1		A01 – Eng 1	3	15	60	75	3		3
1.2		A02 - Eng 2	3	15	60	75	3		3
1.3		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 Tax 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 Course I- Environment Studies							
Semester Total			30	150	600	750	24	6	30

SDC1AT01- BUSINESS MANAGEMENT

Semester : I
Credits : 4

Total Hours : 60
Internal 20, External 80

Objectives

- To understand the process of business management and its functions.
- To understand the importance of ethics and social responsibility in business
- To familiarize the students with current management practices.

Course Outcome

- Understanding the concepts of Management and Management Levels
- Understand Functions of Management
- Understand Concepts of Motivation and Leadership
- Bird eye view on Business Ethics
- Understand and Remember emerging changes in Management

Module I

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

Module II

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

Module III

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 Hour

Module IV

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

10 Hours

Module V

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

10 Hours

Reference Books:

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

Semester – I

Credits : 4

Total Hours : 60

Internal 20, External 80

Objective :

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

Course outcome

- Acquire the complete knowledge of basic concepts of income tax
- Understand the concept of exempted incomes.
- Students will apply critical thinking and problem solving skills related to taxation of individuals, flow through entities, and corporations.
- Students will convert complex and technical tax terminology into language that translates to nontechnical audiences
- Acquire the complete knowledge of basic concepts of profits and gains of business or profession

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 on the basis of 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 - Unrealised 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, & Narang, 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, Mehrotra & Goyal, Sahitya Bhavan Publication, Agra.
4. Direct Taxes, Lal B.B, Konark Publishing House, New Delhi.
5. Sinhanian, Vinod, K., & Sinhanian Monica, Students Guide to Income Tax, Taxman Publication, New Delhi.
6. Mehrotra, H.C., Goyal, S. P., Direct Taxes Law and Practice- Sahithya Bhawan Publications, Agra.

SDC1AT03-FINANCIAL ACCOUNTING

Semester – I

Total Hours : 60

Credits : 4

Internal 20, External 80

Objectives:

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

Course outcome:

- Apply knowledge of Generally Accepted Accounting Principles (GAAP) and managerial accounting theories to business organizations and non profit organizations
- Detailed understanding of accounting information systems, principles and concepts.
- Combine practical and theoretical knowledge of financial accounting
- Acquire conceptual knowledge of basics of accounting
- Identify events that need to be recorded in the accounting records
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader
- Preparing financial statements in accordance with appropriate standards

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- Oversubscription 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)- 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. Dr Goyal 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, AnmoLPublishers
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.

Semester: I
Credits: 4

Total Hours : 60
Internal 20, External 80

Objectives:

- To impart knowledge on Ms Word
- have learning skills & knowledge to work on simple projects laid on text and numerical data
- To make familiarize students with Ms PowerPoint
- To give hands on training to the students to get acquainted in working with MsWord
- To give hands on training to the students to create and format documents using MSWord
- To give hands on training to the students to get acquainted in working with MSPowerpoint
- To give hands on training to the students to create presentations
- To give hands on training to the students to add animations and create slideshows

Course Outcome:

- Application of the MS Word Knowledge in creation of Documents
- Understand Data Managing and application of the same
- Remembering creation of slides and applying it on 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 MSPowerpoint

Module I

MS Word - Working with Documents: -Opening & Saving files, Editing text documents, Inserting, Deleting, Cut, Copy, Paste, Undo, Redo, Find, Search, Replace, Formatting page & setting Margins, Converting files to different formats, Importing & Exporting documents, Sending files to others, Using Tool bars, Ruler, Using Icons, using help

Formatting Documents :: Setting Font styles, Font selection- style, size, colour 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 ClipArts, 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 tool bar.

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

12 Hours

Module IV

Ms PowerPoint:

Introduction to presentation – Opening new presentation, Different presentation templates, Setting backgrounds, Selecting presentation layouts. Creating a presentation - Setting Presentation style, Adding text to the Presentation. Formatting a Presentation - Adding style, Colour, gradient fills, Arranging objects, Adding Header & Footer, Slide Background, Slide layout. Adding Graphics to the Presentation- Inserting pictures, movies, tables etc into presentation, Drawing Pictures using Draw. Adding Effects to the Presentation- Setting Animation & transition effect. Printing Handouts, Generating Stand alone Presentation viewer. Create a Word document with Inserted Powerpoint 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. Gimi Couster , Mastering Office 2000.

SDC1AT05(P)- LISTENING AND SPEAKING SKILLS IN ENGLISH

Semester: I
Credits: 4

Total Hours : 60
Internal 20, External 80

Objectives

- To introduce the students to the speech sounds of English in order 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:

- To expand their vocabulary so as to enhance their proficiency in reading and listening to academic texts, writing, and speaking.
- To heighten their awareness of 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 is able to communicate to others through writing and speaking the contents and main ideas of what is read.
- The students will use 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, place, events and things – Group discussion skills, interview skills and telephone skills.

Sample activities:

1. Conduct group discussion on issues on contemporary relevance.
2. Ask students to go around the campus and talk to people in the canteen, labs, other departments etc. and make new acquaintances

3. Conduct mock interviews in class.
4. Record real telephone conversations between students and ask them to listen to the recordings and make the corrections, if any are required.

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 Hours

Reference Books:

- 1.V.Sasikumar, P KiranmaiDutt 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 1 (AEC /AC): (Environment Studies)

Module 1

Introduction – Environment in the Indian context: Concept of an ecosystem, Multidisciplinary nature of environmental studies. Components of 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.

(a) Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

(b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

(c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

(d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. (e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

(f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Carbon footprint Water conservation, rain water harvesting, watershed management

Module 3

Structure and function of an ecosystem,Producers, consumers and decomposers,Energy flow in the ecosystem,Ecologicalsuccession,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 prevention of pollution.

Module 6 Environmental Policies and practices: Climate change, Climate change, Global warming, acid rain, ozone layer depletion, nuclear accidents

SEMESTER II

C. No	Course Code	Course Name	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
2.1		A03 – Eng 3	4	20	80	100	4		4
2.2		A04 – Eng 4	4	20	80	100	4		4
2.3		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 Total			30	150	600	750	23	7	30

SDC2AT04 -INCOME TAX – II

Semester: II

Credits: 4

Total Hours : 60

Internal 20, External 80

Objectives:

To have an understanding of 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:

- Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals
- Students will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources
- Students will be able to 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.
- To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income
- Students will be able to 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 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 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

Objectives

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

Course Outcomes

- An-Analyse a business problem and apply the research theories in solving the same.
- R,U-Remembering and understanding main qualitative and quantitative methods of business research along with their advantages and disadvantages.
- U,C-Develop research skills and help in the application of choosing sampling, measurement, questionnaire design, conducting interviews and surveys and creating a Research report
- You should be able to identify and research issues in business situations, analyse the issues, and propose appropriate and well-justified solutions.
- Able to prepare research reports.

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 cGrawHill 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. Neresh 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
6. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, New Delhi.
7. Jan Brace: Questionnaire Design, Kogan Page India 8. Michael V.P. Research Methodology in Management, Himalaya.
9. Dipak kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
11. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New Delhi

SDC2AT08 –BUSINESS COMMUNICATION

Semester: II

Credits: 3

Total Hours:45

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

- Students will get ability to develop writing skills and presentations
- Students will able to writing business proposals and letters
- Students will able to understand application of business communication in 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 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 letter - Layout of letters - Types of letters – Sales letters – Application for jobs – Letters by the company secretary.

10 Hours

Module – IV :

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. Sailesh Sen 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

Objectives

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

Course Outcomes

- Gain an indepth knowledge in accounting software practices using tally
- Analyse Accounts with and without insurance
- Familiarize with statutory features of tally and Evaluate Financial Positions using ratios
- Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software
- Enter the accounting transactions in computerized format and find the financial result concern.
- Acquire the skill of financial decision making in a systemized manner.
- Interpret the financial statements as well as evaluation of stock at the end.

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

6. Basic accounting vouchers in Tally with GST
7. Creating different GST Invoices in Tally hours

Module III

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

Module IV

10. Stock Items, Stock Groups & Units of Measure in Tally
11. Create single or multiple stock item in Tally
12. Create single or multiple stock groups in tally

13. Create stock unit of measurement
14. Inventory or manufacturing vouchers in Tally

Module V

15. Balancesheet and profit and loss account in Tally
16. 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 PROJECT

Semester : II

Total Hours : 60

Credits : 4

Internal 20, External 80

Objective:

1. To develop the research attitude of the students
2. To enrich the ability of research work among the students

Course Outcome:

- Students are able to apply the theoretical knowledge to the practical business situations
- Understand to prepare a project report relevant to their topic or problem
- analyzing the same methodologically making intelligent observation and offering practical suggestions.

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 students 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.

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)

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, draught, epidemics) and Rapid Onset Disasters(Air Crash, tidal waves, Tsunami) Causes, effects and practical examples for all disasters. Water and Climate Disaster: flood, hail storms, cloudburst, cyclones, heat and snow avalanches, cold waves, droughts, sea erosion, thunder and lightning. Geological Disaster: landslides, earthquakes, Tsunami, 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 spill, mine flooding incidents, collapse of huge building structures.

MODULE 2

Natural disasters- Earthquakes, Tsunami, 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, 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, Longterm 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

SEMESTER III									
C. No	CourseCode	CourseName	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
3.1		A11 - Basic Numerical Methods	4	20	80	100	4		4
3.2		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

A11 BASIC NUMERICAL METHODS

Lecture Hours per week: 5,
Internal: 20, External: 80,
Examination 2.5 Hours

Credits: 4

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.

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 - type 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- n th term and sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression- n th term and sum of n terms of an 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 – nominal, real and effective rate of interest - Future value and Present Value; Annuity and Perpetuity - Computing future and present values of 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- N G Das & J K Das (Tata McGraw Hill)
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.SP
6. 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: 5, Credits 4

Internal: 20, External: 80,

Examination 2.5 Hours

Objectives:

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

Module I

Professionalism: Meaning -Definition – Characteristics - Traits and Qualities of a good professional - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation - Different Presentation Postures- Written Communication: Email - Significance of Email in business – Email etiquette: format - rules – dos and don'ts - Technical Documentation: Standards – Types

15 Hours

Module II

E-Learning :Introduction of electronic learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to

e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in e-learning- different approaches for e-Learning delivery - E-learning in India

12 Hours

Module III

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

18 Hours

Module IV

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

15 Hours

Module V

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

20 Hours

References Books:

1. Professional Business Skills – Lee Pelitz 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&EmmaMinoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
6. Godfrey Parkin, DigitalMarketing:Strategies for online success, New

- Holland publishers Ltd,2009
7. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page, 3rd Edition, 2014
 7. Jonah Berger, Contagious Why things catch on, Simon & Schuster, 2013
 8. Turban E, Armonson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
 9. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
 10. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
 11. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
 12. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
 13. 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 computation of 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 of Income tax assessment.

Course Outcomes:

- Illustrate the taxable income and tax liability of firms, AOP & BOI.
- Find the tax liability of co-operative society.
- Scrutinise the tax liability of HUF.
- Value the taxability of Companies' income
- Articulate tax planning provisions of an assessee.

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 Tax Liability.

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

Module III

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/s 80 P -
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

References Books:

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

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

- Understanding of broad marketing functions in management
- Students will demonstrate strong conceptual knowledge in the functional area of marketing management.
- Understand and assess fundamental marketing concepts, consumer behavior : product, price, place, distribution
- Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.
- Remembering the conceptual framework for E-commerce

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

15 Hours

Module III

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

10 Hours

Module IV

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

10 Hours

Module V

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

15 Hours

Reference Books:

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

- Preparation of financial statements and its analysis
- Identifying cash and non cash items
- Analyzing cost volume profit techniques to determine optimal managerial decisions
- Outline and apply various management tools and techniques

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 problems solving and Interpretation skills)

15 Hours

Module IV

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 the computerized accounting systems and its applications in the area of business.
- At the end of the course the student will be able to work in Spreadsheets (with regarding to analysis and report preparation) confidently.

Course Outcomes

- Gain an in-depth knowledge in accounting using spreadsheets
- Analyse Accounts using Financial Formulas
- Understand usage of Macros
- Customize Excel worksheets and workbooks
- Work with data tables and scenario management

Module I

Introduction-Entering Clipboard and Font Ribbons-Text Alignment-Conditional Formatting-Table Formatting and Cell Styles-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 Workbook-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 IF LOGICAL, SUM IF, 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

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.

SDC3AT15 (P)-MARKETING MANAGEMENT –CASE STUDY

Semester: III

Total Hours : 45

Credits: 3

Internal 15, External 60

Course objectives:

- Identify the marketing mix components in relation 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 which influence consumer and organizational decision-making process.

Course Outcome :

- Improve Individual Problem Solving Skills
- Describe Strategic Planning.
- Understand and Explain the Market Environment.
- Understanding Segmentation, Targeting market and Positioning concept 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 (Selfdevelopment).
- 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, 1 ½ 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 (3-4 students) 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

SDC3AT12(P) DIRECT TAXATION AND TDS- LAB

Semester: III

Total Hours : 45

Credits: 3

Internal 15, External 60

Objectives:

- At the end of the course, will have learnt the concept of taxation and its applications
- To acquaint the students with the legal regime governing the 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 the various situation in actual practice.
- To develop the skill of independent thinking and creativity in the field of direct tax laws.

Course Outcome:

- To Compute the total income and tax liability of firms and Association of Persons
- To carry out assessment of companies and determine their tax liability
- To make the assessment of co-operative 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 taxable pension of an individual
2. Calculate Income from Salary of an individual
3. Calculate income from house property of an individual
4. Calculate capital gain an individual
5. Calculate profits and gains of business or profession
6. Calculate taxable income of an Individual
7. Calculate the tax to be paid by an individual
8. Fill the forms of tax return filing
9. Determine the procedure for filing tax return

AUDIT COURSE – 3rd 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, LokAdalats, Public Interest Litigation Laws for the Protection and Care of Children

Module V

HUMAN RIGHTS FOR MINORITIES, SC AND ST

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)

SEMESTER IV								
CourseCode	CourseName	Credit	Marks			Hrs/wk		
			Int	Ext	Tot	T	P	Tot
	A13-EDP	4	20	80	100	4		4
	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

BCM4A13 ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week: 5, Credits: 4
 Internal: 20, External: 80, Examination 2.5 Hours

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.

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

15Hours

Module II

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)- Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy 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 - Performa of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course). 15 Hours

Books Recommended:

1. Shukla M.B. Entrepreneurship and small Business Management, Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, Fundamentals of entrepreneurship, PHI, New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi.
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, New Delhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
8. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.
9. MSME Act 2006.

BCM4A14 BANKING AND INSURANCE

Lecture Hours per week: 5, Credits: 4

Internal:20, External:80,
Examination 2.5 Hours

Objectives:

- To enable the students to acquire knowledge about basics of Banking and Insurance.
- To familiarize the students with the modern trends in banking.
- To disseminate knowledge among the students 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 for training insurance companies.
- To develop and inculcate the traits of professionalism amongst the students. Professional attitude, professional communication skills and professional discipline will be inculcated.

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 name of banks as per their different category

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 Clearingservice (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion.

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 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, 15 marks)

Reference Books:

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

SDC4AT17- AUDITING

Semester: IV
Credits: 3

Total Hours : 45
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:

- Able to handle vouching of trading transactions.
- Demonstrate an understanding of the nature and scope of auditing and related services
- Able to verify and value assets and liabilities
- Able to identify special areas audit.
- Explain the stages of an audit and methods of gathering audit evidence

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 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

Credits:4

Total Hours: 60

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:

- Able to select the cost according to their impact on business
- Able to differentiate methods of schedule costs per unit of production
- Able to identify the specifics of different costing methods.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Evaluate the costs and benefits of different conventional and contemporary costing systems

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 & Ahuja : Cost Accounting
4. M.L. Agarwal: Cost Accounting
5. Jain & Narang : Cost Accounting
6. S.P. Iyengar : Cost Accounting
7. S.N. Maheswari: Cost Accounting

SDC4AT19- GOODS AND SERVICES TAX

Semester – IV

Total Hours : 60

Credits : 4

Internal 20, External 80

Objectives:

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

Course outcome:

- Will able to compute the assessable value of transactions related to goods and services for levy and determination of duty liability

. • Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.

- Understand the basic principles underlying the Indirect Taxation Statutes with reference to GST
- Understand Tax treatment of GST and its classifications.

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.

10Hours

Module III

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

15 Hours

Module IV

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax.

10 Hours

Module V

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

Reference books

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

SDC4AT20(P) COST ACCOUNTING –LAB**Semester: IV****Total Hours 60****Credits: 4****Internal 20, External 80****Course Objectives**

- To enable to student to acquire skill on concept of Cost Accounting
- The students will be required to prepare reports for an organization in respect of the following:

Course outcome :

- Analyze and evaluate 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 Stores Ledger.
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 concept of indirect taxation.
- Enable the students to understand the practical application of GST

Course outcome :

- To acquire practical knowledge regarding GST
- indicate GST application, differentiation of application, and GST compliance and attendance.
- Relate transaction amounts to GST liability.

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

Semester IV

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.

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

Course Content:

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

AUDIT COURSE 4th SEMESTER

GENDER STUDIES (AUD4E04)

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

II.1. Gender and Economy: Economic Inequality, Productive and Unproductive work, Visible and Invisible Work, Paid and Unpaid Work

II.2. Sexual Division of Labor: Private-Public Dichotomy, organized and unorganized sector. Feminization of Work, New Economic Policy and its impact on Women.

II.3. Women and Work: Production vs. Reproduction, Household Work, Women's Work and Technology

MODULE III : Major Gender Issues

III-1. Gender and Family: Gender Role Divisions, Domestic violence: physical, sexual, psychological and verbal, Denial of reproductive rights, Female Genital Mutilation (FGM), Dowry harassment and death, Child abuse.

III-2. Gender issues: Sexual exploitation, Rape, Prostitution, Sex Tourism, Sexual Harassment, Media violence

III.3. Women and Health: Early marriage and early motherhood. III-health, Mortality and Morbidity, Factors influencing health, Problems of destitute and aged women

MODULE IV: Status of women and Challenges to Development

V.1. Social and Economic Status of Women: Women in third world societies with special reference to India.

V.I Political and Religious Status of Women: Cultural and Religious prominence, Political participation and Power.

V.2. Factors influencing the status of women: Illiteracy and low education, Denial of access to resources, Selective abortion and female infanticide.

MODULE V: Women Empowerment and gender equality

IV.1. Empowerment and need for empowerment: Quality of Life Perspective and Contribution of Women

IV.2. Various facets for empowerment: social, economic, educational, legal, political empowerment

IV: 3. Empowerment Programmes: Government Empowerment Schemes and hindrances in the path of Women empowerment.

MODULE VI : Women and Development policies and programmes

VI-1. Gender and Politics: Political Role and Participation of Women in India, Women’s Reservation Bill, and Laws related to women’s property rights and inheritance, conditions of work and pay.

VI.2. National policies and programs: Feminist standpoint of development policy, Gender analysis of development policy, engendering development policies.

VI.3. Critical review of women development programs in India-Role of non-state actors, Role of NGOs – Development initiatives, Self Help Groups, Micro finance and micro enterprises, Kudumbasree.

VI.4. Women development: International initiatives, Copenhagen conference, Nairobi Conference, Beijing Conference, Mexico City conference

SEMESTER V									
C. No	CourseCode	CourseName	Credit	Marks			Hrs/wk		
				Int	Ext	Tot	T	P	Tot
5.1	SDC5AT23	Electives	4	20	80	100	4		4
		E1- Recovery And Refund Of Income Tax E2. Financial Management, E3: Organisational Behaviour							
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:

1. To equip the students with the concepts and procedure of Income Tax Assessment.
2. To give awareness about the application of technology on Income tax assessment.
3. Recall about Tax Planning and Tax management.
4. 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, Mehrotra & 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, and,

- 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; determining 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. PrasannaChandra,: 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

- 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.
- Students will be able to 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

Organisational 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”, Houghton Co. Boston

SDC5AT24-BUSINESS REGULATIONS

Semester:
Credits: 4

Total Hours: 60
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:

- This course is designed to provide the student with knowledge of Indian legislation and demonstrate an understanding of the legal environment of business in India.
- On the completion of this course, student will be able to communicate effectively using standard business and legal terminology.
- The student will get the basic legal knowledge to business transactions and its enforceability in the court of law.

- Upon the completion of this course, the students will be able to describe the various important Act related to business.
- Describe various important Acts related to Business

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

Course Outcomes

- Understand the concepts of accounting standards of asset, Liabilities and Revenue
- Asses the Redemption procedures and get a bird's eye view on Journalising
- Understand and evaluate problems related to final accounts of Banking Companies
- Asses the Consolidation procedure in Group companies

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 shares- Sources of bonus issue Advantages of bonus issue- Journal entries and Balance sheet

d. Buy back 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 IV

Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures— need for consolidation – Calculation of pre-acquisition Profit- Postacquisition 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 adjustment) 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 AND FINANCIAL SERVICES

Semester – III

Total Hours: 45

Credits: 3

Internal 15, External 60

Course Objective:

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

- To familiarise 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

- To enable learners to know basics of Banking and its Functions
- To make them understand about basic terminology in Banking and Finance
- The learners will be able to remember and understand the various financial services
- They will be able to apply financial concepts, theories and tools and will be in a position to evaluate the legal, ethical and economic environment related to financial services.
- To analyse the procedure and effect of mutual fund transactions

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

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

SDC5AT27- ACCOUNTING STANDARDS

Semester V
Credit 4

Total Hours: 60
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

- Understand the concepts of accounting standards
- Understand the concepts of accounting bodies
- Theoretical clarity on selected standards
- Provides an in-depth analysis of the accounting and disclosure requirement under IFRS.
- Enables the participants to understand the IFRS framework in comparison with the Indian financial reporting requirements (Indian GAAP) and explain the differences £ in Indian GAAP and IFRS

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 for 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 Hour

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 MANAGEMNT

Semester V

Credits:3

Internal: 15, External: 60

Total Hours : 45

Course Objectives:

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

Course Outcome:

- Contribute to the development ,implementation and evaluation of employee recruitment ,selection, and retention plans and processes

- To analyse the strategic issues and strategies required to select and develop manpower resources.
- To integrate the knowledge of HR concepts to take correct business decisions.
- Develop implement and evaluate employee orientation , training and development programs.
- To develop necessary skill set for application of various HR issues.

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–usescareerdevelopment.

10 Hours

Module V

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

10Hours

Reference Books:

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.

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

2. Working Capital Management by Dr. A Murthy
3. Working Capital Management by V.K. Bhalla
4. Management of Working capital by Dr. S.P. Gupta
5. 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:

Glencoe Accounting Peachtree Reference Guide

Peachtree For Dummies , 2nd Edition Published by Wiley Publishing, Inc.

Learn Peachtree Accounting by Deborah Bea

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:

- Payroll Management: 2020 Edition by Steven M Bragg
- Payroll In Tally Prime | Tally prime Book | Volume 4th by Tax Sarthi
- Payroll standard requirements
- The Essentials of payroll management-Indian payroll processing by Ajit Kumar Yadav
- ESSENTIALS of Payroll Management and Accounting - Steven M. Bragg
- Payroll Pedia Ready Reckoner by Ajit Kumar Yadav
- Websites: www.w3schools.com • www.tutorialspoint.com •

SEMESTER VI							
NSQF Level: 7							
No.	Course Code	Course Name	Credits	Marks			Hours
				I	E	T	
1.	SDC6AT31	Term Paper	2	50	-	50	
2.	SDC6AT32	Project	14	40	160	200	900
3.	SDC6AT33	Internship	14	40	160	200	
		Total	30	450			900

SDC6AT32 - 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 students 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.

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.
Appendix	:	(Questionnaire, specimen copies of forms, other exhibits etc.)
Bibliography	:	(books, journal articles etc. used for the project work).

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 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 have to submit a report on the work being carried out.

The project is designed to develop practical ability and knowledge about practical tools/techniques in order to solve real life problems related to the industry, academic institutions and computer science research. The project should strictly stick Banking and financial service principles. Students can take up any application level/system level project pertaining to 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, 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 indent to do to their concerned guide for approval before the commencement of their internship.

Students are required to observe the functioning of a industrial sector, the various processes, and the steps involved in each process. All functions and activities of the organization should be carefully recorded, and possible samples should be collected.

At the end of the Internship he/she is required to prepare and submit a detailed report in the prescribed format with a diary of daily work and proofs of work done during the internship period.

Monthly Reviews should be done by the department guides to check and rate the students progress in the internship and project.

The evaluation of the Internship report and the Project Production work (along with a Viva- Voce pertaining to Internship work and Project) will be done by an External Examiner appointed by the University.

An Internship Completion Certificate from the organization in which the student is undergoing internship should also be submitted at the Department.

All students shall submit 2 copies of the Internship report to the department before the commencement of the 6th semester exam.

If any student fails to do the Internship or Project or Both, his/her result will be withheld until the internship requirement is met within 12 months from the completion of the course.

Semester End Examination: 100 Marks

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

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

APPENDIX A – Guidelines for Mark Spit up for Practicals, Portfolio& Projects

In order to get uniformity in the mark distribution of Practical sessions, Mini

Project and Main Project, the following criteria shall be followed by the Examiners.

For Practicals (LAB)

Distribution	Marks (60)	Marks (80)
Implementation	20	30
Output / Result	10	20
Record	20	20
Viva	10	10
Total	60	80

For Project Evaluation

Distribution	Marks (60)
Design and Product Development	20
Presentation	20
Record	10
Viva	10

APPENDIX B – Guidelines for Project Report & Layout

Cover Page and First Page

<<TITLE>>

A PROJECT REPORT

SUBMITTED BY
<<NAME OF THE STUDENT>>

Under the guidance of

.....

In the partial fulfillment for the award of the Degree in
B Voc Banking, Financial Services and Insurance

<<COLLEGE EMBLEM>>
<<NAME OF THE DEPARTMENT>>
<<NAME OF THE
INSTITUTION>> (AFFILIATED TO
THE UNIVERSITY OF CALICUT)
<<ADDRESS>>

MONTH YEAR

Acknowledgement

ACKNOWLEDGEMENT

I would like to thank

Date:

Name of the Student

New Page/

Declaration by the Student

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 Costume and Fashion Designing 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 from Guide & HoD

COLLEGE NAME

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. Sc Costume and Fashion Designing, University of Calicut, during the year..... This is a bonafide record of the work done by her, under my guidance and supervision.

Signature

<<Name Project Guide>>

<<Designation>>

Signature

<<Name of the HOD>>

<<Designation>>



PROJECT EVALUATION REPORT OF THE EXAMINERS

Certified that the candidate was examined by us in the Project Viva Voce Examination held on and his/her Register Number is

Examiners:

- 1.
- 2.

Contents

INDEX

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

Abstract

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.

Page

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 echnological / socioeconomic /relevance or significance of the project work
2. Project Profile – Tile, 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

(No Need for Mini Project – only for Main Project)

Page

METHODOLOGY

AIM:

OBJECTIVES:

PROCEDURE:

RESULTS AND DISCUSSIONS

(No Need for Mini Project – only for Main Project)

Page

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 C – MODEL QUESTION PAPERS

FIFTH SEMESTER B VOC DEGREE EXAMINATION

ACCOUNTING & TAXATION

SDC5AT23- E3: ORGANIZATIONAL BEHAVIOR

Time : 2 hr

Maximum : 60 marks

Section A

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

(12x2 =

24)

1. What do you mean by organizational behavior?
2. What do you mean by autocratic model?
3. What is system approach?
4. What is extroversion?
5. Define perception.
6. What is 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

(7 X 5 = 35)

13. What are the elements of organisational 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
80**

Max. marks :

Section A

Short Answer Type Carries 2 marks each - 15 questions (Ceiling 25)

(15x2 =30)

1. What is the scope of Ind As 8?
2. What is share exchange?
3. What is Specific identification method?
4. Give the scope of Borrowing cost
5. What are right shares?
6. Who is a subsidiary company in business combination?
7. What is cum interest and ex interest quotations?
8. How to 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)

(6X5=30)

16. From the following information relating to an asset

- a. Find impairment loss
- b. Show treatment of impairment loss
- c. 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	<u>7800</u>		

19,200

19,200

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 per cent 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 owing 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 30,000 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 35,000 and 1,25,000 respectively. Trade payables of A Ltd include RS 49,000 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 4th year is 3 lacs. 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 1,000, 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	<u>5,00,000</u>	-
Total assets	<u>25,00,000</u>	<u>8,00,000</u>
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	<u>3,60,000</u>	<u>78,000</u>
Total equity and liabilities	<u>25,00,000</u>	<u>800000</u>

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 consolidate 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 31March 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?