

**MAHATMA GANDHI UNIVERSITY  
KOTTAYAM**



**B.VOC. DEGREE PROGRAMME**

**ACCOUNTING AND TAXATION**

**REGULATION AND SCHEME**

**(2018 ADMISSION ONWARDS)**

## 1. MARKS DISTRIBUTION FOR EXTERNAL AND INTERNAL EVALUATIONS

The external theory examination of all semesters shall be conducted by the University at the end of each semester. Internal evaluation is to be done by continuous assessment. For all courses total marks of external examination is 80 and total marks of internal evaluation is 20. Marks distribution for external and internal assessments and the components for internal evaluation with their marks are shown below:

### For all Theory Courses

- a) **Marks of external Examination** : **80**  
b) **Marks of internal evaluation** : **20**

<b>Components of Internal Evaluation – Theory</b>	<b>Marks</b>
Attendance	5
Assignment /Seminar/Viva	5
Test paper(s) (1 or 2) (1×10 =10; 2×5 =10)	10
Total	20

For all AOC (Activity Oriented classes) Courses total marks for external evaluation is 80 and total marks for internal evaluation is 20.

**For all AOC Courses**

- a) **Marks of external Examination : 80**  
b) **Marks of internal evaluation : 20**

<b>Components of Internal Evaluation – AOC</b>	<b>Marks</b>
Attendance	5
Record	5
Skill Test	5
Lab Performance / Punctuality	5
<b>Total</b>	<b>20</b>

\*Marks awarded for Record should be related to number of experiments recorded and duly signed by the teacher concerned in charge.

All three components of internal assessments are mandatory.

**1.1 PROJECT EVALUATION**

- a) **Marks of external Examination : 80**  
b) **Marks of internal evaluation : 20**

<b>Components of Internal Evaluation</b>	<b>Marks</b>
Punctuality	5
Experimentation/Data Collection	5
Skill Acquired	5
Report	5
<b>Total</b>	<b>20</b>

\*Marks for dissertation may include study tour report if proposed in the syllabus.

<b>Components of External Evaluation</b>	<b>Marks</b>
Dissertation (External)	50
Viva-Voce (External)	30
<b>Total</b>	<b>80</b>

(Decimals are to be rounded to the next higher whole number)

## 1.2 INTERNSHIP

After the completion of every even semester, the student will undergo a minimum of two weeks Internship Programme in an Industry, having a good exposure in the concerned skill (Established at least two years prior), capable of delivering the skill sets to the students. At the end of the Internship, the students should prepare a comprehensive report.

## 1.3 Attendance Evaluation for all papers

Attendance Percentage	Marks
Less than 75 %	1 Mark
75 % & less than 80%	2 Marks
80% & less than 85%	3 Marks
85% & less than 90%	4 Marks
90% & above	5 Marks

(Decimals are to be rounded to the next higher whole number)

## 1.4 ASSIGNMENTS

Assignments are to be done from 1st to 4th Semesters. At least one assignment per course per semester should be submitted for evaluation.

## 1.5 INTERNAL ASSESSMENT TEST PAPERS

Two test papers are to be conducted in each semester for each course. The evaluations of all components are to be published and are to be acknowledged by the candidates. All documents of internal assessments are to be kept in the college for one year and shall be made available for verification by the University. The responsibility of evaluating the internal assessment is vested on the teacher(s), who teach the course.

## 1.6 GRIEVANCE REDRESSAL MECHANISM

Internal assessment shall not be used as a tool for personal or other type of vengeance. A student has all rights to know, how the teacher arrived at the marks. In order to address the grievance of students, a three-level Grievance Redressal mechanism is envisaged. A student can approach the upper level only if grievance is not addressed at the lower level.

### Level 1: Department Level:

The Department cell chaired by the HOD, Department Coordinator, Faculty Advisor and Teacher in-charge as members.

### **Level 2: College level**

A committee with the Principal as Chairman, College Coordinator, HOD of concerned Department and Department Coordinator as members.

### **Level 3: University Level**

A Committee constituted by the Vice-Chancellor as Chairman, Pro-Vice-Chancellor, Convener - Syndicate Standing Committee on Students Discipline and Welfare, Chairman-Board of Examinations as members and the Controller of Examination as member-secretary.

The College Council shall nominate a Senior Teacher as coordinator of internal evaluations. This coordinator shall make arrangements for giving awareness of the internal evaluation components to students immediately after commencement of first semester

The internal evaluation marks/grades in the prescribed format should reach the University before the 4th week of October and March in every academic year.

## **1.7 EXTERNAL EXAMINATION**

The external examination of all semesters shall be conducted by the University at the end of each semester.

- Students having a minimum of 75% average attendance for all the courses only can register for the examination. Condonation of shortage of attendance to a maximum of 10 days in a semester subject to a maximum of 2 times during the whole period of the programme may be granted by the University on valid grounds. This condonation shall not be counted for internal assessment. Benefit of attendance may be granted to students attending University/College union/Co-curricular activities by treating them as present for the days of absence, on production of participation/attendance certificates, within one week, from competent authorities and endorsed by the Head of the institution. This is limited to a maximum of 10 days per semester and this benefit shall be considered for internal assessment also. Those students who are not eligible even with condonation of shortage of attendance shall repeat the **semester** along with the next batch after obtaining readmission.

- Benefit of attendance may be granted to students attending University/College union/Co-curricular activities by treating them as present for the days of absence, on production of participation/attendance certificates, within one week, from competent authorities and endorsed by the Head of the institution. This is limited to a maximum of 10 days per semester and this benefit shall be considered for internal assessment also.

- Those students who are not eligible even with condonation of shortage of attendance shall repeat the course along with the next batch.
- There will be no supplementary exams. For reappearance/ improvement, the students can appear along with the next batch.
- Student who registers his/her name for the external exam for a semester will be eligible for promotion to the next semester.
- A student who has completed the entire curriculum requirement, but could not register for the Semester examination can register notionally, for getting eligibility for promotion to the next semester.
- A candidate who has not secured minimum marks/credits in internal examinations can re-do the same registering along with the University examination for the same semester, subsequently.

## 10. PATTERN OF QUESTIONS

Questions shall be set to assess knowledge acquired, standard and application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. The question setter shall ensure that questions covering all skills are set. She/he shall also submit a detailed scheme of evaluation along with the question paper. A question paper shall be a judicious mix of short answer type, short essay type /problem solving type and long essay type questions.

### 12.1 Pattern of questions for External examination – Theory paper

Question Type	Total no. of questions	Number of questions to be answered	Marks of each question	Total marks
Very short answer type	12	10	2	20
Short answer (Not to exceed 60 words)	9	6	5	30
Long essay	4	2	15	30
<b>TOTAL</b>	<b>25</b>	<b>18</b>		<b>80</b>

### 12.2 Pattern of questions for external examination – AOC

Question Type	Total no. of questions	Number of questions to be answered	Marks of each question	Total marks
Theory Assessment- Short Answer Type	8	5	4	20
Skill Assessment- Practical	1	1	60	60
<b>TOTAL</b>	<b>9</b>	<b>6</b>		<b>80</b>

### 12.3 Mark division for external AOC/ LAB examination

Record	Theory/ Procedure/ Design	Activity/ Neatness	Result	Viva	Total
10	10	20	10	10	60

## 11. RANK CERTIFICATE

The University publishes rank list of top 10 candidates for each programme after the publication of 6<sup>th</sup> semester results. Rank certificate shall be issued to candidates who secure positions from 1<sup>st</sup> to 3<sup>rd</sup> in the rank list. Candidates who secure positions from fourth to tenth in the rank list shall be issued position certificate indicating their position in the rank list. Candidates shall be ranked in the order of merit based on the CGPA scored by them. Grace marks awarded to the students should not be counted fixing the rank/position. Rank certificate and position certificate shall be signed by the Controller of Examinations.

## 12. Mark cum Grade Card

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
- Name of the College
- Title & Model of the B. VOC Programme

- Semester concerned
- Name and Register Number of student
- Code, Title, Credits and Max. Marks (Int, Ext & Total)of each course opted in the semester
- Internal marks, External marks, total marks, Grade, Grade point (G) and Credit point in each course in the semester
- Institutional average of the Internal Exam and University Average of the External Exam in each course.
- The total credits, total marks (Max & Awarded) and total credit points in the semester (corrected to two decimal places)
- Semester Credit Point Average (SCPA) and corresponding Grade
- Cumulative Credit Point Average (CCPA)

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 and shall include the final grade/marks scored by the candidate from 1<sup>st</sup> to 5<sup>th</sup> semester, and overall grade/marks for the total programme.

### **13. READMISSION**

Readmission will be allowed as per the prevailing rules and regulations of the university. There shall be **3 level monitoring** committees for the successful conduct of the scheme. They are:

1. Department Level Monitoring Committee (DLMC),comprising HOD and two senior-most teachers as members.
2. College Level Monitoring Committee (CLMC),comprising Principal, Dept. – Co- Ordinator and A.O/Superintendent as members.
3. University Level Monitoring Committee (ULMC),headed by the Vice – Chancellor and Pro–Vice – Chancellor ,Convenors of Syndicate subcommittees on Examination, Academic Affairs and Staff and Registrar as members and the Controller of Examinations as member-secretary.

### **16. TRANSITORY PROVISION**

Notwithstanding anything contained in these regulations, the Vice Chancellor shall, for a period of one year from the date of coming into force of these regulations shall be applied to any programme with such modifications as may be necessary.



## PROGRAMME STRUCTURE

### Semester - I

Sl. No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG101	Listening and speaking skills in English	GC	4	4
2	BOCG102	Information Technology for business(AOC)	GC	3	4
3	ATTCS103	Word Processing	SC	4	6
4	ATTCG104	Financial services	GC	5	4
5	ATTCS105	Financial Management	SC	4	6
6	ATTCS106	Fundamentals of Accounting	SC	5	6

### Semester - II

Sl. No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG201	Writing and presentation skills in English	GC	4	4
2	ATTCS202	Data Processing through MS Excel	SC	6	6
3	ATTCG203	Capital Market	GC	4	4
4	ATTCG204	Business Laws	GC	5	4
5	ATTCS205	Banking and Insurance	SC	6	6
6	ATTCS206	Internship I	SC		6

### Semester - III

Sl. No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG301	Principles of Management	GC	4	4
2	ATTCG302	Business Communication and MIS	GC	4	4
3	ATTCG303	Income Tax-I	GC	4	4
4	ATTCS304	GST-I	SC	5	6
5	ATTCS305	Financial Accounting-I	SC	5	6
6	ATTCS306	Practical Accounting Through Tally (AOC)	SC	3	6

Semester – IV

Sl.No.	Course Code	Title	GC / SC	Hrs/Week	Credits
1	BOCG401	Soft skills and personality Development	GC	4	4
2	ATTCS402	Financial Accounting- II	SC	5	6
3	ATTCG403	Business Statistics	GC	6	4
4	ATTCS404	GST-II	SC	5	6
5	ATTCG405	Income Tax-II	GC	5	4
6	ATTCS406	Internship-II	SC	-	6

Semester - V

Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG501	Environmental Studies	GC	4	4
2	ATTCG502	Research Methodology	GC	5	4
3	ATTCS503	Management Accounting	SC	5	6
4	ATTCS504	Corporate Accounting- I	SC	6	6
5	ATTCG505	Cost Accounting - I	GC	5	4
6	ATTCS506	Project Work	SC	-	6

Semester - VI

Sl.No.	Course Code	Title	GC / SC	Hrs/Week	Credits
1	BOCG601	Entrepreneurship Development	GC	4	4
2	ATTCG602	Income Tax III- Assessment and Planning	GC	5	4
3	ATTCS603	Corporate Accounting-II	SC	6	6
4	ATTCG604	Cost Accounting-II	GC	5	4
5	ATTCS605	Auditing	SC	5	6
6	ATTCS606	Internship-III	SC	-	6

\*GC – General Component

\*SC – Skill Component

\*AOC-Activity Oriented Classes

Total Credit for Skill Component- 108 and General Component- 72

# **B.VOC. ACCOUNTING AND TAXATION**

## **Detailed Syllabus**

### **SEMESTER – I**

#### **BOCG101- LISTENING AND SPEAKING SKILLS IN ENGLISH**

##### **MODULE – I**

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

***Sample activities:***

- 1- *Practice reading aloud. Use a variety of texts including short stories, advertisement matter, brochures, etc*
- 2- *Read out a passage and ask the students to identify the stressed and unstressed syllables.*
- 3-

##### **MODULE – II**

**Basic Grammar:** Articles - Nouns and prepositions - Subject-verb agreement - Phrasal verbs - Modals - Tenses - Conditionals – Prefixes and suffixes – Prepositions -Adverbs – Relative pronouns - Passives - Conjunctions - Embedded questions - Punctuation –Abbreviations- concord- collocations- phrasal verbs- idiomatic phrases

***Sample activities:***

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

##### **MODULE – III**

**Listening:** Active listening – Barriers to listening – Listening and note taking – Listening to announcements – Listening to news on the radio and television.

***Sample activities:***

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

##### **MODULE– IV**

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

***Sample activities:***

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

**MODULE – V**

**Reading:** Theory and Practice – Scanning – Surveying a textbook using an index – reading with a purpose – Making predictions – Understanding text structure – Locating main points – Making inferences – Reading graphics – Reading critically – Reading for research.

**Books for Reference:**

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

**For Further Activities**

1. *A Course in Listening and Speaking I & II*, Sasikumar, V.,KiranmaiDutt and Geetha Rajeevan, New Delhi: CUP, 2007
2. *Study Listening: A Course in Listening to Lectures and Note-taking* Tony Lynch New Delhi: CUP,2007.
3. *Study Speaking: A Course in Spoken English for Academic Purposes*. Anderson, Kenneth, Joan New Delhi: OUP, 2008

## **Module – I**

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

## **Module – II**

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

## **Module – III**

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

## **Module – IV**

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

## **Module – V**

**Presentation Package:** Ms-PowerPoint: Advantages of Presentation Screen layout creating presentation inserting slides adding sounds & videos-formatting

slides -slide layout views in presentation -slide transition Custom animation  
Managing slide shows - using pen Setting slide intervals.

### **For further activities**

- Students can take any raw data and work on it using graphs and present it in PPT.
- Type and align a word document having 10 to 15 pages with matter , including page numbers, headers, footers, tables, graphs, pictures etc.
- Create a small poster using PageMaker
- Create a Brochure using PageMaker
- Prepare Pay rolls in Excel
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### **Books for Reference:**

1. Gini, Courter & Annette Marquis, *Ms-Office 2013*, *BPB Publications*
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, *Special Edition Ms Excel 2013*, *Prentice Hall India Pvt. Ltd.*
3. Atman Rebecca & Atman Rich, *Mastering PageMaker*, *BPB Publications*
4. *Building a Foundation with Microsoft Office 2013*

## **PBOC103 - WORD PROCESSING**

**OBJECTIVE** - This course will provide you a specialized skill which will enable you to meet the current and future needs of the business world.

### **Module -I**

**MS Word** -Basics of Word Processing. Text selection, Opening, Creating, saving Documents, Cursor control, using interface (menu, tool bars), Editing Text (copy, delete, move, etc.). Finding and Replacing text, Spell check feature, Grammar facility, auto text, etc.

### **Module-II**

(**Skills only**-Typing speed of lower level is the standard to be attained after the semester)

**Type setting** – English. Home Keys and Basic Drills. Left Hand asdf and fdsa skills. Right hand jkl; and ;lkj skills. Both Hands , drills. Words, Phrases and

more Vowels. Left hand, write hand and both hands. Two key letters and more word practice. Using third finger. Bottom row keys. draw from top to bottom, bottom to top, simple sentences, Punctuation, etc Common letter combinations. Use of Tab keys and Shift keys (Right and left). Left hand letters and Right shift keys, Right hand letters and left shift key. Comma, exclamation, full stop, Punctuation, etc. Right hand only words, left hand only words, words with alternate hands letters, upper character practice, sentence practice. Timed typing tests. Free typing tests. Ten word tests, Twenty word tests, twenty five word tests, up to sixty word tests. Key Board short keys. Alt+F4, Ctrl+w, Ctrl+F2, Esc, Home, End, Ctrl+Home, Ctrl+End, Function Keys, etc.

### **Module -III**

**Page formatting.** paper/page size, Margins and page setup, Headers and Footers, Formatting, Find and replacement, Inserting/ drawing columns and tables, Inserting pictures and clip arts, alignments, double column layout, page orientation, page numbering, bullets and numbers, page borders, paragraph formatting, Tabs using the ruler, format, printing.

### **Module -IV**

**Graphics and charts,** Tables, Creating specific documents, Converting, insertion of end notes and foot notes, insertion of Bibliography, making comments.

### **Module -V**

**Saving and printing,** File management, Accessibility, Security and privacy, Working in a different language, conversion to pdf, Tracking changes and comments, Add-ins, Macros.

### **Books for Reference:**

Microsoft Office 2010, Bittu Kumar, V&S Publishers  
Dynamic Memory MS Word 2010, Davinder Singh  
Minhas, Diamond Books  
Word Processing through MS Word, ABPL  
Publications

## **ATTC104-FINANCIAL SERVICES**

**Objectives:** To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.

## **MODULE I**

**Introduction to Financial Services** – Meaning – Types- Fund Based Financial Services- Fee Based Financial Services- Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers

## **MODULE II**

**Venture Capital** - Features and Types of Venture Capital- various Stages of Venture Capital Financing- Factors affecting investment decision- Investment nurturing- Venture capital Exit strategies- Venture Capital Firms in India

## **MODULE III**

**Leasing and Factoring**– Leasing- Essentials –Types- Operating and Financial Lease- Sale and Lease back- Other classifications- Advantages and Limitations of Leasing—Leasing Vs Hire purchase- Factoring-Parties involved- Process of Factoring- Functions of a Factor- Different Forms of Factoring Services- Factoring Vs. Bill Discounting – Forfaiting- Mechanism of Forfaiting- Factoring Vs. Forfaiting

## **MODULE IV**

**Credit Rating** –Meaning, types of Credit Rating- Need for credit rating-Factors affecting credit rating- Advantages and Limitations of Credit rating- Rating process and methodology Credit Rating Agencies inIndia.

## **MODULE V**

**Securitisation** - Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background-Purpose of the Act- Main provisions

### **Further activities**

- Students can collect newspaper cutting and articles regarding credit rating , venture capital and recent developments in financial services sector in India and do a group discussion and the leader can sum up for the class.

### **Books for references**



1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations Tata Mc- Grow Hill. New Delhi:
2. Gupta, N. K., Financial Markets, Institutions and Services, Ane Books Pvt. Ltd. New Delhi
3. Khan, M.Y., Financial Services - Tata McGraw Hill New Delhi.
4. Siddaiah, T., Financial Services Pearson Education New Delhi.
5. VA Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai
6. Yogesh, M., Investment Management, PHI Learning Pvt. Ltd. New Delhi:
7. Shashi K Gupta and Nisha Agarwal- Financial Services- Kalyani Publishers

## **ATTC105- FINANCIAL MANAGEMENT**

**OBJECTIVES:** The purpose of the course is to offer the students relevant, systematic, efficient and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.

### **Module I**

**Introduction**-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager- Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding(15 Hours)

### **Module II**

**Sources of Finance and Cost of Capital**– Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital– Cost of Equity – Cost of Retained Earnings –

### **Module III**

**Financing Decisions-** Capitalisation – Meaning and importance- Under capitalization and over capitalization- Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure- Leverage Meaning-Types- Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation- Composite Leverage- Meaning and Computation- Financial Risk and Business Risk.

(Capital Structure theories excluded)

Investment Decision- Capital Budgeting – Meaning- Importance- Determination of Cash Flows –

Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow

techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.

#### **Module IV**

**Dividend Decisions-** Dividend- Meaning- Types- Dividend policies - Factors affecting dividend and dividend policy-Dividend payout and retention- Bonus shares- Stock Split- Reverse split - (Dividend theories excluded)

#### **Module V**

**Management of Working Capital** - Meaning–Definition – Importance-Types of working capital- Gross

Working Capital- Net Working Capital- Factors Determining Working Capital– Estimation of Working

Capital Requirements- Methods- ( Detailed study of each component not expected)

#### **Further activities**

- **Conduct a webinar on financial planning and decision making.**
- **Compare the dividend policies of companies**

#### **Books for references**

- i. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd.New Delhi.
- ii. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.
- iii. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.
- iv. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
- v. OP Agarwal, Financial Management, Himalaya Publishing House, Mumbai
- vi. Raman B S, Financial Management- United Publishers
- vii. Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakashan, Meerut.

## **TBOC106-FUNDAMENTALS OF ACCOUNTING**

### **Objective-**

To familiarize the students with the basic accounting principles and practices in business.

### **MODULE-I**

Accounting – Introduction- meaning- Book keeping and Accounting – Objectives of Accounting - Accounting Principles- Concepts and Conventions- Double Entry System- Books of Accounts- Accounting Equation- Golden Rule of Accounting

### **MODULE-II**

Journal- Meaning – Journalising- Journal Entry- Simple and Compound Entries- opening Entry.

### **MODULE-III**

Ledger - Form of an Account -Posting - Balancing of Accounts- Subdivision of Journals- Purchase book- Sales Book - Cash book (simple, triple column)-Petty Cash book

### **MODULE-IV**

Trial Balance - Meaning - Objects-Preparation-

### **MODULE-V**

Final Accounts-Trading and Profit and Loss Account- Balance Sheet (without adjustments).

### **Further activities**

- **Students can go to nearby comfortable shops and learn about their ways of book keeping.**

### **Books for references**

1. R L Gupta and M Radhaswamy - Advanced Accountancy-.Sultan Chand Publishers
2. P C Tulsian. Advanced Accountancy- S Chand Publications3. S Kr. Paul- Fundamentals of Accounting - New Central Agency
4. M.C.Shukla and T.S.Grewal- Advanced Accounting, S Chand Publication
5. Jain and Narang- Fundamentals of Accounting, Kalyani Publishers
6. B S Raman – Financial Accounting- United Publishers

## **SEMESTER – II**

## **BOCG201- WRITING AND PRESENTATION SKILLS IN ENGLISH**

### **Objectives:**

To make the students aware of the fundamental concepts of critical reasoning and to enable them to read and respond critically, drawing conclusions, generalizing, differentiating fact from opinion and creating their own arguments. To assist the students in developing appropriate and impressive writing styles for various contexts. To help students rectify structural imperfections and to edit what they have written. To equip students for making academic presentations effectively and impressively.

### **MODULE – I**

**Letter Writing:** Letters - letters to the editor - resume and covering letters -parts and layout of business letters-business enquiry letters offers, quotation-orders and execution-grievances and redressal-sales letters-follow-up letters-status enquiry-collection letters-preparation of power of attorney for partnership- job application letters-resume-CV-reference and recommendation letters-employment letters.

### **MODULE - II**

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

### **MODULE – III**

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

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

### **MODULE IV**

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

language- Channels - Barriers  
-Principles of effective communication

## **MODULE V**

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

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

### **Books for reference:**

Marilyn Anderson, Pramod K Nayar and Madhucchandra Sen.

Critical Thinking, Academic Writing and Presentation Skills.

Pearson Education and Mahatma Gandhi University.

Antony Thomas, Business Communication and MIS,  
Pratibha Publications. Bhatia R.C. Business  
Communication

Salini Agarwal Essential communication skill.

Reddy P.N, and Apopannia, Essentials of Business communication.

Sharma R.C, KRISHNA Mohan, Business Communication

and Report writing Leod,M.C., Management Information  
system

## **PBOC202 - DATA PROCESSING THROUGH MS EXCEL**

### **Objective(s):**

To familiarize with the Microsoft Excel and to equip with the knowledge on the advanced formulas in a comprehensive manner. Further, to explore the characteristics of advanced Excel and VBA. This paper is skill based and is advised to be imparted through Workshops in the computer lab.

### **Module-I**

**Introduction to MS Excel:** Interface, Tabs and Ribbons, Document Windows, Office Button and Save, Entering Data, Fonts, Fills, and Alignment, Cut, Copy, and Paste, Paste Special, Undo and Redo, Moving, Finding, and Replacing a Value, Cell Styles, Comments. Formatting Numbers-Currency Format, Format Painter, Formatting Dates, Custom and Special Formats. Managing Worksheets-Naming and Moving Worksheets, Copying Worksheets, Adding, Deleting and Hiding Worksheets, Grouping Worksheets, Moving, Copying, Deleting and Hiding Grouped Worksheets. Modifying Rows and Columns- Inserting and Deleting Columns and Rows, Inserting & Deleting Cells, Inserting Multiple Columns & Rows, Modifying Cell Width and Height, Hiding and Un-hiding Rows and Columns.

## **Module-II**

**Understanding Formulas:** Introduction, Using Operations, Creating Formulas, AutoSum, Common Formulas, Searching for Formulas, Copying Formulas, Using Relative and Absolute References.

Changing Views - Workbook Views, Show/Hide, Zoom Features, Freeze Panes, Split Windows, Viewing Multiple Windows, Minimize The Ribbon, Worksheet Backgrounds, Watermarks, AutoFill a Series, AutoFill Non-Adjacent Cells, AutoFill on Multiple Sheets, Creating Custom Lists, Series Formatting. Conditional Formatting - Highlight Cells Rules, Top/Bottom Rules, Data Bars, Color Scales, Custom Formatting Rule. Tables - Insert a Table and Style Options, Add Rows and Columns, Perform a Function in a Table, Summarize With Pivot Table.

## **Module-III**

**Data Tools:** Data Validation, Drop-Down Lists, Removing Duplicates, Text To Columns, Goal Seek, Scenario Manager. Referencing Formulas- Multiple Sheet References, Consolidating Data

- With or Without Links, Trace the Precedents and Dependents, Using the Watch Window. Ranges and Dates- Cell Names, Named Ranges, Formulas with Cell Names, Date Formulas. Lookups – VLOOKUP, VLOOKUP Exact Match, HLOOKUP, HLOOKUP Exact Match. Conditional Logic - IF Statement, Nested IF, AND, OR, NOT, IFERROR, SUMIF, AVERAGEIF, COUNTIF & COUNTIFS, SUMIFS, AVERAGEIFS. Text Formulas - Case Formulas, Fix Number Fields, Trim Spaces, Substitute Text.

## **Module-IV**

**Introduction to Charts:** Chart Types, Instant Chart, Update Chart, Column Chart, Picture Fill, Adjust Chart Size, Line Chart, Scatter Chart. Formatting Charts - Chart Styles, Chart Layouts, Add Labels, Axis Options, Chart Title, Legends, Data Labels. Adding Graphics - Insert Pictures, Modifying Pictures, Insert Shapes, Insert SmartArt, Apply Themes, Arrange. Outline, Sort, Filter, and Subtotal - Group and Ungroup, Sort Data, Sort Multiple Levels, Filter Data, Advanced Filter, Conditional Sorting and Filtering, Sorting with Custom Lists, Subtotal. PivotTables - Creating PivotTables, Choosing Fields, PivotTable Layout, Filtering PivotTables, Modifying PivotTable Data, Pivot Charts.

## **Module-V**

**Protecting Data:** Workbook Passwords, Protecting Workbooks, Unlocking Cells. Collaboration - Document Properties, Inserting Hyperlinks, Sharing a Workbook, Track Changes, Accept/Reject Changes, Mark as Final. Printing - Page Orientation, Page Breaks, Print Area, Margins, Print Titles, Headers and Footers, Scaling, Sheet Options. Saving a Workbook - Save As Previous Version, Auto Recover Save Options, Templates, Save As PDF, use of add-in, Save As Web Page, Macro-Enabled Workbook. Macros - Macro Security, Recording a Macro, Assign a Macro to a Button or Shape, Run a Macro upon Opening a Workbook, How to Inspect and Modify a Macro, Clubbing VBA with MS Excel, Excel Forms using VBA- Creation of Database.

### **Further activities**

- **Students can do a presentation using data tools and charts and practice what they have learnt.**
- Conditional Cell Formatting
- Analysis and presentation of data using charts in Excel
- Usage of Functions in Excel

### **BOOKS FOR REFERENCE:**

1. Excel 2010 All-in-One for Dummies“ by Greg Harvey
2. The Mr. Excel Library Series“ by Bill Jelen
3. Slaying Excel Dragons: A beginner“s guide to conquering Excel“s frustrations and making Excel fun“ by Mike Girvin and Bill Jelen
4. Excel Charts, by John Walkenbach
5. Quick Start Guide from Beginner to Expert, by William Fischer
6. Data Processing through MS Excel, ABPL Publications

## **ATTC203 - CAPITAL MARKET**

**OBJECTIVE** - The objective of the course is to inform the students of the course about the basic characteristics and the functions of the capital market

### **Modules 1**

**The Indian financial system**-Components- Financial market- Classification -Capital market and money market-Money market instruments.

### **Modules II**

**Primary market**- Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue- Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters. Collection of prospectus from SE/SEBI websites.

### **Modules III**

**Secondary market**- Stock Exchanges in India- Classification Members in BSE and NSE- Depository system-NSDL, CDSL, Stock market indices.

### **Modules IV**

**Commodity Markets.** SE and Commodity Market. The Multi Commodity Exchange of India Limited (MCX), Products,

### **Modules V**

**De-mat Account**, Opening of de-mat account, ASBA (Application Supported by Blocked Amount), Trading Account, Operation, (Practical)

### **Further activities**

- 1.Seminars/Webinars relating to online trading ,
2. Opening of demat account and acquaintance with stock market operations, stock broking etc
3. Observing movements of stock prices, commodity prices, indices etc and



prepare reports

### **BOOKS FOR REFERENCES**

1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
2. Yogesh Maheswary : Investment Management
3. Kevin. S : Security Analysis and Portfolio Management
4. Preethi Singh : Dynamics of Indian Financial System
5. Capital Market Operations, ABPL Publications
6. <https://www.sebi.gov.in>
7. <https://www.bseindia.com>
8. <https://www.nseindia.com>
9. <https://www.mcxindia.com>

### **ATTC204 - BUSINESS LAWS**

#### **Module-I**

**The Indian Contract Act**, Law of Contracts, Nature of Contract, essential elements, Performance, Offer and Acceptance, Consideration, Capacity of parties- Minors-Persons of unsound mind, Persons disqualified by law- Free Consent, Legality of object and consideration, Performance of contract, Discharge of contract, Breach of contract, remedies for breach of contract- -Quasi contract- E Contract.

#### **Module II**

**Special Contract I**-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee

#### **Module III**

**Special Contract II**- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.

#### **Module IV**

**Special Contract III- Law of Agency** - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship

#### **Module V**

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

Suggested Readings

1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
2. Kapoor,N.D., Business Laws, Sultan Chand publications New Delhi.
3. Sharma,S.C., Business Law, International Publishers,Bengaluru

4. Tulsian, Business Law, McGraw-Hill Education Mumbai.
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

## **ATTC205- BANKING AND INSURANCE**

**Objective:** To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

### **Module I**

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition-Classification of

Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

### **Module II**

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

### **Module III**

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

### **Module IV**

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

### **Module V**

Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions -

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

Further activities

1. Visit a nearby bank and open an account.
2. Try mobile banking transactions and online payments.
3. Role plays- Operations in a bank

### **Suggested Readings**

1. Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New

Delhi

2. Maheswari, S.N., Banking Law and Practice, Kalyani Publishers, New Delhi

3. Sundharam, Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.

4. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai

5. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi

6. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai

7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, PHI Pvt Ltd, New Delhi

8. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Mumbai

9. Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons, New Delhi

### **ATTC206 -INTERNSHIP – I**

After the completion of the Second semester, students will have to undergo a minimum of two Weeks internship programme in a supermarket, small offices and online intern programmes or Business organisations where they will familiarise themselves with the working of the business environment as they have completed their basic computer and business level.

Students can choose a business organisation in India or abroad for their internship. College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship. The organization concerned shall prepare feedback report along with attendance sheet and submit it to college. The student shall submit immediately on return, a document showing details of daily work done. At the end of the internship, students should prepare a comprehensive report. The report and the specimens of the work done by the student should be attested by the organization. Student should also produce a certificate of internship from the organization. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. A copy of the report has to be submitted to the Department before the commencement of the third semester classes. The department

will be conducting an open- viva – voce for each student to evaluate the practical skill acquired by them from the training. The evaluation shall be based on the feedback report received from the organization also.

The Evaluation shall be 20 marks for Internal and 80 marks for External . However, External Evaluation shall be done by the faculty of the department. It will be done along with end semester examinations, based on the Comprehensive Report

Evaluation of internal component will be :

<b>Components of Internal Evaluation</b>	<b>Marks</b>
Punctuality and attendance in Internship	5
Details of daily Work done	10
Skill Acquired and variety of work performed based on feedback from the organization	5
<b>Total</b>	<b>20</b>

The external evaluation to be done will be assessed as follows

<b>Components of External Evaluation</b>	<b>Marks</b>
Comprehensive Report	50
Viva	30
<b>Total</b>	<b>80</b>

While Evaluating the Comprehensive Report, presentation of the report – 10 marks, Content- 20 marks and learning outcomes- 20 marks

**SEMESTER III**  
**BOCG301 - PRINCIPLES OF MANAGEMENT**

**Objective-**Understand the Basics of Management.

**MODULE – I**

**Nature and Process of Management:** Schools of Management Thought – Management Process School, Human Behavioural School, Decision Theory School, Systems Management School, Contingency School – Managerial Role – Basics of Global Management.

**MODULE – II**

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

**MODULE – III**

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

**MODULE – IV**

**Staffing:** Importance- Selection, Recruitment and Training- Performance appraisal

**MODULE – V**

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

**Further activities**

- **Role plays and skit can be introduced asking students to take up roles of managers and best manager can be given some appreciation.**

**BOOKS FOR REFERENCE:**

- Richard Pettinger. Introduction to Management , Palgrave Macmillan, New York.
- Koontz and O'Donnel. Principles of Management ,Tata McGraw-Hill PublishingCo.Ltd. New Delhi.
- Terry G.R. Principles of Management, D.B.Taraporevala Sons & Co.Pvt.Ltd., Mumbai.
- Govindarajan.M and Natarajan S. Principles of Management, PHI, New Delhi.
- Meenakshi Gupta . Principles of Management, PHI, New Delhi.

## **ATTC302-BUSINESS COMMUNICATION & MIS**

**Objective-**To understand the nuances of business communication

This course should be taught by providing group discussion and seminars.

### **MODULE- I Basis of communication**

Meaning, importance & process, Need & objectives of communication, Essentials of Effective Communication , 7c's of communication- Classification of communication- Barriers of communication- How to overcome communication Barrier-Etiquette of communication

### **MODULE- II Effective listening and Speaking**

Listening- Process of listening- Art of listening- Principles of listening- Requirements of effective listening- types of listening- Qualities of a good listener- Listening Vs Hearing

Speaking - Principles of effective oral communication- Various aspects of speaking- Techniques- Inter-personal communication -Group Discussions- Interviews- Types of Interview (**Practical exercises in communication**)

### **MODULE- III – Business and Office Correspondence**

Business Letter Writing: - Need, Functions and kinds, Letters, Request Letters, Sales Letters, Complaints and adjustments, Departmental Communication: Meaning, Need and Types, Interview Letters, Promotion Letters, Resignation Letters, Newsletters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Trade Enquiries, Tenders, Quotations, Office Orders – Banking and insurance communications- Reports

### **MODULE-IV. Basic understanding of legal deeds and documents-**

Deed- Document-Instrument- Preparation of partnership deed-power of attorney- lease deed-

## **Module V**

Introduction to Management Information System-Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS-Relationship between decision making and MIS

### **Suggested Readings**

1. Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi
2. Bhatia R.C, Business Communication. Ane Books Private Ltd
3. Reddy P.N, and Appannia, Essentials of Business Communication.- Himalaya Publishing House
4. Shalini Agarwal Essential communication skill., Ane Books
5. Sharma R.C, Krishna Mohan, Business Correspondence and Report writing- Tata Mcgraw hills
6. C SV Moorthy- Management Information Systems- Himalaya Publishing House

## **ATTC 303-INCOME TAX –I**

**OBJECTIVE:** To introduce practical aspects of tax planning as an important managerial decision-making process. Expose the participants to real life situations involving **taxation** and to equip them with techniques for taking tax-sensitive decisions.

### **Module I**

**Introduction** - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of Income- Gross Total Income- Total Income- Assessee- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue

### **Module II**

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

### **Module III**

**Income from Salary**- Chargeability- Definition – Perquisites- Profit in lieu of Salary -Deductions from Salary- Provident Funds and Treatment - Computation of Income from Salary.

### **Module IV**

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

### **Module V**

**Profit and Gains of Business or Profession** - Chargeability - Deductions

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

#### **Further activities**

- Preparation of Statements showing salary and break up

#### **REFERENCE**

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

### **ATTC304 - GOODS AND SERVICE TAX (GST)- I**

**OBJECTIVE**-to help students understand GST and application of key types of business taxes including the goods and services tax.

#### **Module I**

**Introduction to GST:** GST ACT- meaning- Definitions- Terms used in GST- place of supply-Time of supply-value of supply - Services included under GST- Goods Included under GST-Transactions in GST -exemptions from GST, Exemptions to Petroleum products, alcoholic drinks, Electricity, Slab rates- Effective dates, 101st Amendment of the Constitution of India by the Indian government.

#### **Module II**

**Apply for GST Number-** a) GST Registration & GST Number, 15-digit GST Identification Number (GSTIN), certificate of registration, b) Who needs to register for GST., Liability to pay tax, Inter-State Suppliers, Having multiple branches in multiple states, Casual Taxable Person,

#### **Module III**

**Reverse Charge Mechanism,** unregistered supplier under GST, Input Tax Credit, E-Commerce operators, supplying goods or service, Non- Resident Taxable Person, c) Documents Required for GST Registration- PAN, Aadhaar



## **Module IV**

**Return Filing-** GST return - Purchases, sales, Output GST, Input tax credit, Requirements to file GST returns- GST compliant sales and purchase invoices. Who should file GST returns- two monthly returns and one annual return by regular business, GSTR-1, GSTR 3B, Separate returns filed by special cases - composition dealers. Types of GST returns & Due dates to file GST Returns. Late fees for not filing return on time- interest and late fee.E-filing- procedures for e-filing-documents to be attached for e-filing. Filing of NIL return.

## **Module V**

**GST Form creation:** Types of GST returns & Due dates to file GST Returns:- GSTR-1, GSTR-2, GSTR-3, GSTR-9, GSTR-3B. Dealer opting for composition scheme:- GSTR-4, GSTR-9A

Rates of GST: Different Rates charged for GST- Type of Goods or Services and applicability of rates

### **BOOKS FOR REFERENCE:**

1. Ganashyam Upadhyay (2017), Goods and service Tax, Asia Book house, Hyderabad
2. Vasisha chaudhary(2017),GST- A practical Approach, Taxmann New Delhi
3. ICAI(2018), Indirect Laws- GST Module I, ICAI publications, New delhi
4. Parag Joshi(2017), Tally-ERP9 with Tally, Vikas books, Pune
5. K S hariharan,(2017), A Brief Commentary on GST with law, Volume One and Two, Hariharan Associates, Kochi
6. Filing of GST Return, ABPL Publications.

## **ATTC305 - : FINANCIAL ACCOUNTING– I**

**OBJECTIVE:** To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

### **Module – I**

**Preparation of Financial Statements** –Final Accounts of Sole Trader with adjustments- Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

### **Module -II**

**Accounting of Incomplete Records** - Single Entry System - Features -

Advantages - disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

### **Module - III**

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

### **Module - IV**

**Accounting for Consignment** - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee’s Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss.

### **Module – V**

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

### **Further activities**

**Students can educate farmers and small shop keepers in the preparation of final accounts**

### **Suggested Readings**

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

## **SYLLABUS - TALLY WITH GST**

### **Module I-**

Introduction to Tally ERP 9 with GST

### **ModuleII**

Creation of company

### **ModuleIII**

Accounts Groups & Ledgers in Tally

**Module IV** Accounting Vouchers

### **Module V**

Managing Inventory

Features in Tally ERP 9

- Introduction
- Closing Stock adjustments
- GST Accounting
- Final Accounts
- Bill by bill adjustment
- PRACTICAL PROBLEMS
  - Cost category & Centre Management
  - Based on Bank reconciliation statement
  - Preparation of Hospital Accounts
  - Based on accounts with Inventory
  - Accounts of Home Appliance Company
  - Godowns Management & Setting batch wise details of stock
  - Budget & Control.

## **SEMESTER – IV**

### **BOCG401- SOFTSKILLS AND PERSONALITY DEVELOPMENT**

#### **Module – I**

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

#### **Module – II**

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

#### **Module – III**

**Personality Development:** Personal grooming and business etiquettes, corporate etiquette, social etiquette and telephone etiquette, role play and

body language.

#### **Module – IV**

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

#### **Module – V**

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

### **ATTC402- FINANCIAL ACCOUNTING – II**

**OBJECTIVE:** To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards

#### **Module I**

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

#### **Module II**

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

#### **Module III**

**Departmental Accounts** – Meaning – Objectives – Advantages – Distinction between branch and

department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.

#### **Module IV**

Accounting for Dissolution of partnership firm- Dissolution of a firm-

Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital MethodMaximum Possible Loss method

## **Module V**

**Accounting Standards-** Importance- Accounting Standards Board- Applicability of Accounting

Standards – Brief learning of AS1, AS2, AS9, AS10 (Theory only)

### **Suggested Readings**

1. Jain S.P & Narang K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi. 14
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt.Ltd, New Delhi.
4. Ashok Sehgal & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt) Ltd, New Delhi.
5. Paul, S. K., & Chandrani Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. Raman B S, Financial Accounting United Publishers
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

## **ATTC403-BUSINESS STATISTICS**

**OBJECTIVE** • To provide basic knowledge of statistical techniques as are applicable to business.

- To enable the students to apply statistical techniques for quantification of data in business.

### **MODULE I:**

#### **Introduction**

Business Statistics- Introduction-Meaning and Definition-Functions of Statistics-Importance of Statistics-limitations of Statistics-Distrust of Statistics

### **MODULE II:**

#### **Collection of data**

Collection, classification and tabulation of statistical data. Pie diagrams. Graphic representation.

### **MODULE III:**

## **Measures of central tendency and dispersion**

Mean, Median and Mode. Measures of dispersion- standard deviation.-Coefficient of variation.

### **MODULE IV:**

#### **Correlation**

Meaning, Karl Pearson's Correlation, Rank correlation, Computations. Uses- (Ungrouped data only)

### **MODULE V:**

#### **Regression Analysis :**

Regression- Meaning- Features- Regression lines and co-efficients- Correlation VS Regression- Practical problems in regression ( Ungrouped data only)

#### **PRACTICAL WORK**

Prepare tables for relevant data

Based on secondary data, preparation of various measures of central tendency and dispersion, correlation etc

#### **REFERENCE**

1. Gupta, S.P, Statistical Methods.
2. Gupta, C.B, Introduction to statistics.
3. Desai, S.S, Business Statistics,.
4. Gupta, S.C, Fundamentals of Statistics.
5. Elhance.D.N, Fundamentals of Statistics.
6. Business Statistics, L.R Potty.
7. B.M.Aggarwal, Business Mathematics and Statistics.

## **ATTC404 - GOODS AND SERVICE TAX (GST) - II**

**OBJECTIVE** –To help students understand the law and application of key types of business taxes including the goods and services tax.

### **Module I**

**Input Output Claim-** Calculation. Input tax Credit. Adjustments for CGST-SGST-UTGST- Rules for adjusting credits- Calculation of GST- Treatments for the calculation Input tax adjustment with the output tax collection- Reverse charge mechanism-composition Scheme.

### **Module II**

**Accounts to be maintained by GST dealers.** Accounts to be maintained by GST dealers-Sales Ledgers- purchase ledgers- party ledgers-SGST ledgers- CGST ledgers- UTGST ledgers- IGST ledgers- Cess Ledgers – details of transactions in

the ledgers- appearance and creations of ledgers in the GST website- sales of service ledger or income ledgers- purchase of service ledgers or Expense ledgers

### **Module III**

**Voucher entry for GST transactions.** Rules and details for the different entries in the voucher related to transactions of goods or services- TDS and TCS- TDS ledger creations and details to be displayed in the TDS ledgers- e way bill- Accounts to be maintained by GST dealers

### **Module IV**

**Assessment and Appeals-** Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement – Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities – Provisional Attachment. Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court - Supreme Court – Offences and Penalties. Assessment- Different types of Assessment- Returns- types of returns- Situations for penalty imposition- different amount and interest for penalty- penalty adjustment and payment in the portal

### **Module V**

**E-way bill preparation-** E-way Bill and movement of goods, When and how to generate E-way Bill. Pre Requisites: Registration on E-Way Bill Portal, The Invoice/ Bill/ Challan, transport is by road, transport is by rail, air, or ship. Transporter ID, Transport document number, date on the document.

### **BOOKS FOR REFERENCE:**

1. Ganashyam Upadhyay (2017), Goods and service Tax, Asia Book house, Hyderabad
2. Nitya Tax (2016) ,Basics of GST, Taxmann, New delhi
3. Vasisha chaudhary(2017),GST- A practical Approach, Taxmann New Delhi

## **ATTC405 - INCOME TAX –II**

### **Module-I**

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

-Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain.

### **Module-II**

**Income from Other Source**- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- computation of Income under the head Income from Other Source.

### **Module-III**

**Clubbing of Income** - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off

-Computation of Gross Total Income - Deductions under Chapter VI A - Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income

### **Module-IV**

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

### **Module-V**

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

### **Further activities**

Apply for PAN card.-

Filing of returns

### **BOOKS FOR REFERENCE**

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



## ATTC406 - INTERNSHIP – II

By the completion of the Fourth semester, students will have to undergo a minimum of two Weeks internship programme in a GST filing center, Chartered Accountant Firm, Tax consultant/Practitioner, Cooperative Credit Society, or in a major reputed company to understand various aspects in a design production atmosphere.

Students can choose a business organisation in India or abroad for their internship. College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship. The organization needs to hand over confidential feedback report and attendance report to the college.

Immediately after the Internship, the students shall submit a report of daily activities performed. Later, , students should prepare a comprehensive report. The report and the specimens of the work done by the student should be attested by the organization. Student should also produce a certificate of internship from the organization. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. A copy of the report has to be submitted to the Department before the commencement of the third semester classes. The department will be conducting an open- viva – voce for each student to evaluate the practical skill acquired by them from the training.

The Evaluation shall be 20 marks for Internal and 80 marks for External . However, External Evaluation shall be done by the faculty of the department. It will be done along with end semester examinations, based on the Comprehensive Report

Evaluation of internal component will be :

<b>Components of Internal Evaluation</b>	<b>Marks</b>
Punctuality and attendance in Internship	5
Details of daily Work done	10
Skill Acquired and variety of work performed based on feedback from the organization	5
<b>Total</b>	<b>20</b>

The external evaluation to be done will be assessed as follows

<b>Components of External Evaluation</b>	<b>Marks</b>
Comprehensive Report	50
Viva	30
<b>Total</b>	<b>80</b>

While Evaluating the Comprehensive Report, presentation of the report – 10 marks,  
Content- 20 marks and learning outcomes- 20 marks

## **SEMESTER – V**

### **BOCG501- ENVIRONMENTAL STUDIES**

**AIM** • To bring in proper awareness among the students on Environmental Issues

**OBJECTIVES** • To built a pro-environmental attitude and a behavioral pattern in society based on sustainable lifestyles • To impart basic knowledge on pollution and environmental degradation.

#### **MODULE I**

**Introduction to Environment Science** : Development and Environment, Human Population and the Environment : Population growth, variation among nations-Population explosion – Case Studies.Sustainable Development – Concept, Policies, Initiatives and Sustainability strategies, Human Development Index, Gandhian Principles on sustainability. Natural systems -Earth –structure, soil formation- factors affecting, soil types,Atmosphere – structure and composition, Hydrosphere – Oceans, rivers, estuaries, Lakes etc., Physical environment of aquatic systems Resource utilization and its impacts on environment -Renewable and non-renewable resources, Forest resources : Use and over-exploitation, Timber extraction, mining, dams and their effects on forest and associated biota.,Water resources : Use and over-

utilization of surface and ground water, conflicts over water, River valley projects and their environmental significance- Case studies – Sardar Sarovar, Mineral resources : Use and exploitation, environmental impacts of extraction and use of mineral resources, case studies – sand mining, metal mining, coal mining etc

Food resources : World food issues, changes caused by - overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, and salinity. Case studies Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies. Land resources : Land as a resource, land degradation, soil erosion and desertification.

## **MODULE II**

**Ecosystems Concept of an ecosystem**-Structure and function of an ecosystem-Producers, consumers and decomposers-Energy flow in the ecosystem-Ecological succession-Food chains, food webs and ecological pyramids. Ecological interactions Types, characteristic features, structure and function of the following ecosystem : Forest, Grassland, Desert, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). Significance of wetland ecosystem – Classification, Ecology and Biogeochemistry. Threats and Management .Biodiversity and its conservation Introduction – Definition : genetic, species and ecosystem diversity, Biogeographical classification of India, Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation Hot-spots of biodiversity, Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts., Endangered and endemic species of India, Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity. People's participation in biodiversity conservation- Biodiversity Register; Global Climate change and Biodiversity.

## **MODULE III**

**Environmental Pollution Air pollution:** sources- mobile, stationary, fugitive; type of pollutants- primary and secondary air pollutants, Smog- classical smog and photochemical smog, Acid rain; Ozone depletion; impacts of air pollutants on environment; control measures.

Water pollution: Sources- Point and non-point sources; Types – chemical, biological and physical; impacts on the environment; water quality – water quality standards ; control measures. Soil pollution: sources and impacts Noise pollution: sources, impacts on health, management strategies

Thermal pollution and Nuclear pollution - sources and impacts Solid wastes – types, sources, impacts on Environment. Municipal Solid waste Management: Essential steps- source segregation , collection ,Processing and Disposal of residues. Environmental Pollution - case studies Natural and anthropogenic Disasters and their management : floods, earthquake, cyclone and landslides.

## **MODULE IV**

### **History of environment protection**

Silent spring, Ramsar Convention, Stockholm conference, Montreal protocol, Kyoto protocol, earth summit, Rio+10, Rio+20, Brundtland commission Report, Sustainable development Environmental movements in India, Global initiatives for Environmental protection Environmental education – basics ,Tbilisi conference, Environment Management Systems Environment Information Systems, Environmental Impact assessment (EIA) – definition and significance, EIA notification; National and state level Authorities; role of public in EIA of a development project Social Issues and the Environment Environmental movements From Unsustainable to Sustainable development-Urban problems related to energy- Water conservation- Rain water harvesting; Watershed management Environmental ethics : Issues and possible solutions. Environmental Economics, Green house effect and Climate change Natural and Anthropogenic disasters .Disaster Management ,Wasteland reclamation- Consumerism and waste products- Environmental Laws – General introduction; Major laws in India.Environment Protection Act- Air (Prevention and Control of Pollution) Act-Water (Prevention and control of Pollution) Act-Wildlife Protection ActForest Conservation Act-Issues involved in enforcement of environmental legislation-Public awareness .

## **TEXT BOOK**

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

### **Further activities**

- Field work
  - Visit to a local area to document environmental assets river/forest/grassland/hill/mountain
  - Visit to a local polluted site-Urban/Rural/Industrial/Agricultural/ Solid waste dump yards
  - Study of common plants, insects, birds.

- Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours)

## **ATTC502 - RESEARCH METHODOLOGY**

### **MODULE I**

**Research Methodology** Research, meaning, objectives, significance- Research process- different steps, criteria for good research. Types of research-descriptive, analytical, applied, fundamental, quantitative, qualitative, empirical and conceptual.

### **MODULE II**

**Research design** meaning-need, concepts-elements Sampling design-steps and criteria of selecting a sampling procedure-sampling process .

### **MODULE III**

**Types of data** Primary data -meaning-advantages-disadvantages-methods of Collecting primary data-sources. Secondary data- meaning, advantages-disadvantages-sources.

### **MODULE IV**

**Analysis and Interpretation** Meaning-techniques of analysis – interpretation, meaning and significance

### **MODULE V**

**Preparation of Research Report** Types of Reports- Types of report- Purpose of Research Report- Structure of Research Report- References- APA Style and MLA style- Plagiarism- Meaning and consequences- Research ethics

### **Further Activity**

- A small questionnaire can be developed and students can take a survey among student community or locality and discuss their findings in class.

### **References:**

1. Research Methodology Ranjith Kumar Pearson, 2nd edition
2. Research Methods for management DrS.ShajahanJaico Publishing House
3. Research Methodology. methods and techniques C.R.Kothari New Age International publishers
4. Research Methods Ram Ahuja Rawat publications
- 5 Research Methodology K.R.Sharma National Publishing House.

## **ATTC503- MANAGEMENT ACCOUNTING**

**OBJECTIVE:** To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

### **Module I**

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

### **Module II**

Financial Statement Analysis - Financial Statements –Nature and limitations of financial statements-Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements – Common Size Statements – Trend Analysis.

### **Module III**

Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. (25 Hours)

### **Module IV**

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

### **Module V**

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

### **BOOKS FOR REFERANCE**

1. Manmohan & Goyal, S.N., Management Accounting, Sahithya Bhawan

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

## **ATTC504 - CORPORATE ACCOUNTING I**

### **MODULE I**

**Accounting for Shares-** Redemption of Preference Shares– ESOP-Rights Issue Bonus Issue – Buyback of Shares.

### **MODULE II**

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

### **MODULE III**

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

### **MODULE IV**

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

### **MODULE V**

**Insurance claims** Loss of stock- computation of claim for loss of stock-

Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim

#### **REFERENCES :**

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy S. Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, Sahitya Bhavan Publications, Agra
5. Raman B S Corporate Accounting United Publisher

### **ATTC505 - COST ACCOUNTING-I**

**OBJECTIVES-** To understand the basic concepts and processes used to determine product costs and to be able to interpret cost accounting statements. It will also able to solve simple cases.

#### **Module I**

**Introduction to Cost Accounting-** Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost

#### **Module II**

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

#### **Module III**

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

#### **Module IV**

**Accounting for Overhead-**Classification of Overhead- Segregation of semi variable overhead Production overhead- Allocation and apportionment- Primary



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

### **Module V**

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

### **Suggested Readings**

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

## **ATTC506 - PROJECT WORK**

Students must do this project individually on the area of studies. And it should be based on actual data collected by the student outside the campus. Project should be done under the guidance and approval of the supervising faculty/faculties. Students have to complete the project within the given time period, and they should keep all the important paper works along with them. Students shall submit the final copy of Project Report before the commencement of end semester examinations. The project will be evaluated by the external appointed by the university. The evaluation criterion for Internal and External Components shall be as per the regulations.

### **Structure of the Report (Indicative)**

- Title Page
- Declaration by the student
- Certificate from the guide counter signed by the HoD
- Acknowledgements
- Contents
- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Review of Literature/Conceptual Framework
- Chapter III: Data Analysis

- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).
- Bibliography

The report shall be 30 to 40 pages. The report shall be soft bound/ hard bound or spirally bound . Both one side and two side printing are permissible. The study can be based on primary as well as secondary data.

## **SEMESTER – VI**

### **BOCG601- ENTREPRENEURSHIP DEVELOPMENT**

**OBJECTIVES-** After completion, the students will develop the ability of analyzing various aspects of entrepreneurship .

#### **Module – I**

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

#### **Module – II**

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

#### **Module – III**

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

#### **Module – IV**

To identify different Discuss opportunities in small business. Small business Enterprise - Identifying the Business opportunity in various sectors - formalities

for setting up of a small business enterprise - Institutions supporting small business enterprise - EDII (Entrepreneurship Development Institute of India), 0 SLDO (Small Industries Development Organization NSIC (National small Industries Corporation Ltd. (CNSIC) NIESBUD (National Institute for Entrepreneurship and small Business Development) Sickness in small business enterprise causes and remedies.

## **Module – V**

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

### **Further activities**

- Interaction could be arranged with some successful entrepreneurs.
- Paper presentation can be made on successful entrepreneurs and further discussions can be undertaken by students.

### **Books for reference:**

1. Hisrich R D, Peters M P, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2013.
2. Mathew J Manimala, “Enterprenuership theory at cross roads: paradigms and praxis” 2nd Edition Dream tech, 2005.
3. Rajeev Roy, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2011.
4. EDII “Faulty and External Experts – A Hand Book for New Entrepreneurs Publishers: Entrepreneurship Development”, Institute of India, Ahmadabad, 1986.
5. Khanka. S.S., “Entrepreneurial Development” S.Chand & Co. Ltd., Ram Nagar, New Delhi, 2013.
6. Donald F Kuratko, “ Enterprenuership – Theory, Process and Practice”, 9th Edition, Cengage Learning 2014.

## **ATTC602 - INCOME TAX III – ASSESSMENT AND PLANNING Module I.**

### **Assessment Of Firms & Association Of Persons :**

Conditions to Assess a Firm as a Partnership Firms - Unders Sections. 184

and 185 - Computation of Tax on Total Income of a Firm -Alternate Minimum Tax - Assessment of Association of persons/ Body of Individuals - Computation of Income of an AOP or BOI - Taxability on Share of Profit From AOP or BOI

### **Module II.**

#### **Assessment of co-operative societies :**

Rate of tax for co-operative societies – Deductions from gross total income under chapter VI A applicable to co-operative societies - Computation of Taxable Income and Tax Liability.

### **Module III.**

#### **Assessment of HUF**

Hindu Coparcener - Karta of the Family, Schools of Hindu Law -Residential status of H.U.F- Computation of Income – tax payable.

### **Module IV.**

#### **Assessment of Companies (Theory only) :**

Domestic Company - Foreign Company -Company in which Public are Substantially Interested - Rate of Tax applicable for Indian Companies -Rate of Tax applicable for Foreign Companies - Deductions from the gross total income, under Chapter VIA - Minimum Alternate Tax - Book Profit for the purpose of MAT - Tax Credit for Minimum Alternate Tax - Corporate dividend tax - Tax Under Tonnage Tax System.

### **Module V.**

#### **Tax planning (Theory only) :**

Tax evasion -Tax avoidance - Tax planning – Tax management - Difference between Tax Planning and Tax Evasion - Difference between Tax Planning and Tax Management - .Need for Tax Planning - Limitations of Tax Planning – Tax Planning for Employees - Tax planning relating to income from house property - Tax planning relating to income from business - Tax planning relating to capital gains - Tax planning relating to income from other sources.

### **Suggested Readings**

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

## **MODULE I**

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

## **MODULE II**

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

## **MODULE III**

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

## **MODULE IV**

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

## **MODULE V**

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

### **References:**

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

## ATTC604 - COST ACCOUNTING- II

**OBJECTIVES:** To acquaint the students with different methods and techniques of costing. and to enable the students to identify the methods and techniques applicable for different types of industries.

### Module I

#### **Job , Batch and Contract Costing –**

Preparation of job cost sheet- Economic Batch Quantity- Contract Costing – Types of contracts- terms -Account preparation- Treatment of profits on incomplete contract- preparation of balance sheet

### Module II

#### **Operating Costing-**

Operating Costing- Definition- Features- Industries where Operating costing is applicable- Transport Costing- Cost Unit calculation- Synthetic and Commercial methods- Preparation of Cost Sheet and Cost per unit in case of transport costing (Problems of Transport Costing only)

Definition- Transport costing only

### Module II

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

### Module III

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

### Module IV

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

#### **Suggested Readings**

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyany Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.

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

### **ATTC605 – AUDITING**

**OBJECTIVES**-The course is designed to provide an introduction to auditing. The objectives include principles and practices used by public accountants and internal auditors in examining financial statements and supporting data.

#### **Module I**

Nature, Extend and Scope of Audit, Audit Planning, Programme, Types of Audit, Audit Evidence & Audit Documentations

#### **Module II**

Internal Control System, Vouching, Verification, Audit documentation, audit analysis, audit journals, Audit Program, audit report, audit working paper,

#### **Module III**

Company Audit Sec 139-143 of Companies Act, 139 Appointment of Auditor, 140 Removals, Resignation of Auditor, 141 Eligibility, qualification & Disqualification of Auditor, 142 Remuneration to Auditor, 143 Powers & Duties of Auditor

#### **Module IV**

Company Audit Sec 144-147 of Companies Act , 144 Auditors not to render certain services, 145 Auditor to sign Audit Report, 146 Auditors to Attend AGM, 147 Punishments for Contravention

#### **Module V**

Practice of audit features in Tally. Activating Audit features – Audit and Compliance, Audit documentation, audit analysis.

**Books for reference:**

1. Auditing and Assurance Standards, Institute of Chartered Accountants of India, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Fundamentals of Auditing, Gupta, Kamal and Ashok Arora, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Practical Auditing, Ghatalia, S.V., Allied Publishers Private Ltd., New Delhi.
5. Auditing Theory and Practice, Singh, A. K. and Gupta Lovleen, Galgotia Publishing Company

**ATTC606- INTERNSHIP-III**

By the completion of the Sixth semester, students will have to undergo a minimum of two

Weeks internship programme in a Chartered Accountant Firm, Tax consultant/Practitioner,

Cooperative Credit Society, or in a major reputed company to understand various aspects in a

design production atmosphere.

Students can choose a business organisation in India or abroad for their internship.

College will

provide a certificate to prove their identity. A member of the faculty will supervise the student

during their internship, if abroad through online platforms.

Immediately after the internship, the students shall submit a document showing daily work done. Afterwards, students should prepare a comprehensive report. The report and the

specimens of the work done by the student should be attested by the organization.

Student should

also produce a certificate of internship from the organization. The report should be neatly typed

in A4 size paper and in bound form having not less than 25 pages. Work details and learning outcomes shall be clearly specified. A copy of the report has to be submitted to the Department before the commencement of the third semester classes.



The Evaluation shall be 20 marks for Internal and 80 marks for External . External Evaluation and Viva Voce has to be done and conducted by an external faculty appointed by the University. . It will be done along with end semester examinations, based on the Comprehensive Report

Evaluation of internal component will be :

<b>Components of Internal Evaluation</b>	<b>Marks</b>
Punctuality and attendance in Internship	5
Details of daily Work done	10
Skill Acquired and variety of work performed based on feedback from the organization	5
<b>Total</b>	<b>20</b>

The external evaluation to be done will be assessed as follows

<b>Components of External Evaluation</b>	<b>Marks</b>
Comprehensive Report	50
Viva	30
<b>Total</b>	<b>80</b>

While Evaluating the Comprehensive Report, presentation of the report – 10 marks, Content- 20 marks and learning outcomes- 20 marks

