



**MAR ATHANASIOUS COLLEGE (AUTONOMOUS)**

**B.VOC. DEGREE PROGRAMME**

**IN**

**BUSINESS ACCOUNTING AND TAXATION**

**REGULATION, SCHEME AND SYLLABUS**

**(2020 ADMISSION ONWARDS)**

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# **REGULATION, SCHEME AND SYLLABUS FOR B.VOC BUSINESS ACCOUNTING AND TAXATION**

(To be introduced from 2020 admissions)

## **INTRODUCTION**

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

## **OBJECTIVE**

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

## **DEFINITIONS**

**B. Voc:** Bachelor of Vocation- is a scheme introduced by UGC for skill development based higher education as part of college/university education.

**NSQF:** National Skills Qualifications Framework

**Programme:** A Programme refers to the entire course of study and examinations for the award of the B. Voc degree.

**Semester:** A term consisting of a minimum of 450 contact hours distributed over 90 working days, inclusive of examination days, within 18 five- day academic weeks. **Course:** Refers to the conventional paper, which is portion of the subject matter to be covered in a semester. A semester shall contain many such courses

from general and skill development areas.

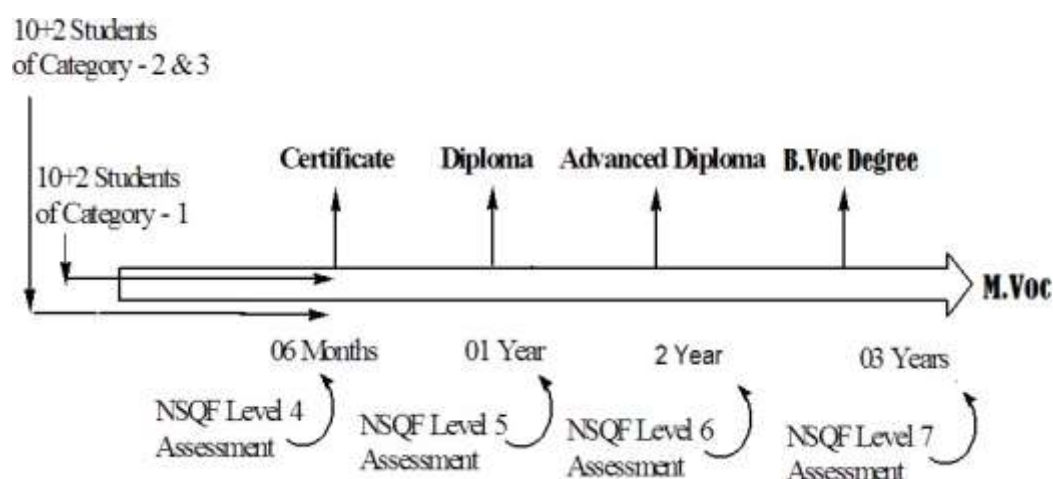
**Credit:** B. Voc programme follows a credit semester system and each Course has an associated credit.

**Grade:** Uses seven-point grading system suggested by Hridayakumari Commission to assess the students.

Words and expressions used and not defined in this regulation shall have the same meaning assigned to them in the Act and Statutes.

### Curricular Aspects and Level of Awards

Awards	Duration
Certificate	6 Months
Diploma	2 Semesters (after 1 <sup>st</sup> year)
Advanced Diploma	4 Semesters (after 2 <sup>nd</sup> year)
Degree	6 Semesters



**Figure 1 : Assessment of Skill Component under NSQF in Vocational Courses**

### Cumulative credits awarded to the learners in skill based vocational courses

NSQF Level	Skill Component Credits	General Education Credits	Total Credits for Award	Normal Duration	Exit Points/ Awards
4	18	12	30	One sem.	Certificate
5	36	24	60	Two sem.	Diploma
6	72	48	120	Four sem.	Advanced Diploma
7	108	72	180	Six sem.	B.Voc. Degree

The curriculum in each of the years of the programme would be a suitable mix of general education and skill development components. As is evident from Table 2 above, the General Education Component shall have 40 % of the total credits and balance 60% credits will be of Skill Component. The Curriculum details should be finalized before introduction of the courses.

### Assessment

- a. The Skill component of the course will be assessed and certified by the respective Sector skill Councils. In case, there is no Sector Skill Council for a specific trade, the assessment may be done by an allied Sector Council or the Industry partner. The certifying bodies may comply with and obtain accreditation from the National Accreditation Board for Certification Bodies (NABCB) set up under Quality Council of India (QCI). Wherever the university/college may deem fit, it may issue a joint certificate for the course(s) with the respective Sector Skill Council(s).
- b. The credits for the skill component will be awarded in terms of NSQF level certification which will have 60% weightage of total credits of the course in following manner.

Name of the Course	NSQF Level Certificate	Cumulative Credits
Certificate	Level – 4	18 credits
Diploma	Level – 5	36 credits
Advanced Diploma	Level – 6	72 credits
B.Voc Degree	Level – 7	108 credits

- c. The general education component will be assessed by the concerned university as per the prevailing standards and procedures. The following formula may be used for the credit calculation in general education component of the courses:
- General Education credit refers to a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week. Accordingly, one Credit would mean equivalent of 14-15 periods of 60 minutes each or 28 – 30 hrs of workshops / labs.
  - For internship / field work, the credit weightage for equivalent hours shall be 50% of that for lectures / tutorials.
  - For self-learning, based on e-content or otherwise, the credit weightage for equivalent hours of study shall be 50% of that for lectures / tutorials.
- d. Letter grades and grade points

Letter Grades and Grade Points: The UGC recommends a 10-point grading system with the following Letter grades as given below:

Letter Grade	Grade Point
O (Outstanding)	10
A <sup>+</sup> (Excellent)	9
A (Very Good)	8
B <sup>+</sup> (Good)	7
B (Above Average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

### Computation of SGPA and CGPA

Following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) may be adopted:

- The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the course components taken by a student and the sum of the number of credits of all the courses undergone by a student in a semester,

$$\text{ie; SGPA (Si)} = \Sigma(C_i \times G_i) / \Sigma C_i$$

Where, 'Ci' is the number of credits of the i<sup>th</sup> course component and 'Gi' is the grade point scored by the student in the i<sup>th</sup> course component.

- ii The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme,

$$ie; \text{CGPA} = \Sigma (C_i \times S_i) / \Sigma C_i$$

Where 'Si' is the SGPA of the i<sup>th</sup> semester and 'Ci' is the total number of credits in that semester.

- iii The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

\*Reference: UGC B.Voc. Guidelines



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

Accountancy profession will never antique as long as money and business exist. The area of accounting always remains in demand as it is the cornerstone of every business entity. Accounting, finance and taxation is a very zestful and applied occupation. There are constant changes and up gradation in this practice. Therefore, professionals in pursuit of these careers need to constantly update themselves. At present, there is a huge demand supply gap for sure in finance education. India is reinventing itself with the introduction of hundreds of new laws such as GST, IFRS, Digital accounting, SEBI changes, rating changes and many more. The financial instruments have witnessed changed substantially, and therefore there is a discernible gap. That apart, the advent of new business models by start-ups such as Swiggy, Dunzo, Practo, Amazon and so on do not follow just the traditional practices. Having said that, we need a large number of credible and skilled accountants to give the market a boost.

The demand for accountants in India has been on a rise. This is mainly because more businesses are being established and the government has been making policies and regulations to monitor the market. As of March 2018, over 1.03 crore taxpayers have registered in GST regime. However, there are not many professional to guide these taxpayers. There is an immediate need to tap the talent and skill them in advanced tax calculations. Training in Artificial Intelligence to participate in the growing automation of auditing process is needed. Internships as an accountant help in cementing working knowledge and adding authority to your resume. Knowledge of application software such as Quickbooks, Tally or Microsoft Excel is indispensable to reconcile new age imperatives with existing competencies

Accountants, today, may require additional competencies because of the expansion of digitization to every sphere of business. Further, accounting helps a business, venture or nation plan, control and executes their budgets and expenditures, forecast revenues or turnovers, purchase new assets or take on new liabilities monitor financial health, take decisions with regard to personnel hiring or recruitment and regulate growth in the economy. Considering the vital importance of accounting work to trade, commerce and government, there is no wonder that accounting jobs never lose their significance. The proposed vocational programme in Business Accounting & Taxation will be a judicious mix of skills, professional education related to Accounting and Taxation and also appropriate content of general education. It is designed with the objective of equipping the students to cope with the emerging trends and challenges in the field of Business Accounting & Taxation. Business Accounting and Taxation program is an intensive program, designed in consultation with Industry experts with a focus to help students to become an Industry-ready accounting professional. Through this program, the student can master the most in-demand tools for a high-performing accounting career and get practical and experiential learning, along with soft skills training and Career Services

### **STRUCTURE OF B.VOC BUSINESS ACCOUNTING AND TAXATION**

#### **a) Title**

Regulations for conducting B. Voc Programme

#### **b) Scope**

The regulations stated in this document shall apply to all B.Voc Programmes

#### **Definitions**

**B.Voc:** Bachelor of Vocation- is a scheme introduced by UGC for skill development based higher education as part of college/university education.

**NSQF** : National Skills Qualifications Framework

**Programme:** A Programme refers to the entire course of study and examinations for the award of the B. Voc degree.

**Semester:** A term consisting of a minimum of 450 contact hours distributed over 90 working days, inclusive of examination days, within 18 five- day academic weeks.

**Course:** Refers to the conventional paper, which is portion of the subject matter to be covered in a semester. A semester shall contain many such courses from general and skill development areas.

**Credit:** B. Voc programme follows a credit semester system and each Course has an associated credit.

**Grade:** Uses seven point grading system suggested by Hridayakumari Commission to assess the students.

Words and expressions used and not defined in this regulation shall have the same meaning assigned to them in the Act and Statutes.

## **Eligibility for Admission**

Eligibility for admissions and reservation of seats for B.Voc Business Accounting And Taxation shall be according to the rules that no student shall be eligible for admission to B.Voc Business Accounting And Taxation unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling in Commerce stream. The total no.of seats allotted is 30.

## **Levels of Awards**

B. Voc. Business Accounting And Taxation is a programme with multiple exit points.

<b>Awards</b>	<b>Duration</b>
Certificate	6 Months
Diploma	2 Semesters (after I <sup>st</sup> year)
Advanced Diploma	4 Semesters (after 2 <sup>nd</sup> year)
Degree	6 Semesters

## **Duration of the Course**

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

The duration of B.Voc programmes shall be **6 Semesters**.

The duration of odd semesters shall be from **June to October** and that of even semesters from **November to March**. There shall be three days semester break after odd semesters and two months vacation during April and May in every academic year.

A Student may be permitted to complete the Programme, on valid reasons, within a period of 12 continuous semesters from the date of commencement of the first semester of the programme.

The certification levels will lead to Diploma /Advanced Diploma /B.Voc. Degree and will be offered under the aegis of the University as outlined in the Table given below

<b>Awards</b>	<b>Duration</b>
Diploma	2 semester
Advanced Diploma	4 semester
B.Voc.Degree	6 semester

### **Nature of the Course**

- a) No open course is envisaged
- b) No Electives are included
- c) Total credits is 180
- d) Working hours per week is 25 hours
- e) All vocational subjects are treated as core course.
- f) Multiple exit points are permitted.
- g) A candidate who failed in a semester may get two supplementary chances. Only failed papers are to be written in the supplementary examination.

### **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.

## Programme Structure

The B. Voc. Business Accounting and Taxation shall include:

- a) General Education Components
- b) Skill Components
- c) Internship
- d) Field Visits
- e) Project
- f) Soft Skills and Personality Development Programmes
- g) Study tour.

## Scheme of Courses

Scheme of distribution of credits for courses

Sl. No.	Courses	No. of Papers	Credits
1.	General Education Components (+ English)	16	72
2.	Skill Components	22	78
3.	Project	2	12
4.	Internship	3	18
<b>Total</b>		<b>43</b>	<b>180</b>

## Course Code

A nine character Course code is assigned to each course. The first character indicates the discipline, second, third and fourth character indicates the programme, fifth and sixth specifies types of course category, seventh for semester and next two characters for serial no of the course

**Eg: VBATCC101**

V                    ☐☐ Vocational Studies

BAT                ☐☐ Business Accounting and Taxation

CC/GC/SC        ☐☐ Common Course(CC)/General Course(G)/ Skill Course(SC)

1                    ☐ ☐ Semester

01                   ☐ ☐ Serial number of the course

## EXAMINATIONS

The evaluation of each course shall contain two parts:

- (i) Internal or In-Semester Assessment (ISA)
- (ii) External or End-Semester Assessment (ESA)

- The internal to external assessment ratio shall be 1:4.
- Both internal and external marks are to be rounded to the next integer.
- rades are given **on a 7-point scale** based on the total Percentage of marks,

(ISA+ESA) as given below: -

Percentage of Marks	Grade	Grade Point
95 and above	S Outstanding	10
85 to below 95	A <sup>+</sup> Excellent	9
75 to below 85	A Very Good	8
65 to below 75	B <sup>+</sup> Good	7
55 to below 65	B Above Average	6
45 to below 55	C Satisfactory	5
35 to below 45	D Pass	4
Below 35	F Failure	0
	Ab Absent	0

Note: Decimal are to be rounded to the next whole number

## CREDIT POINT AND CREDIT POINT AVERAGE

**Credit Point (CP)** of a course is calculated using the formula

$$CP = C \times GP, \text{ where } C = \text{Credit}; GP = \text{Grade point}$$

**Semester Grade Point Average (SGPA)** of a Semester is calculated using the formula: -

$$SGPA = TCP/TC, \text{ where } TCP \text{ is the Total Credit Point of that semester.}$$

**Cumulative Grade Point Average (CGPA)** is calculated using the formula: -

$$CGPA = TCP/TC, \text{ where } TCP \text{ is the Total Credit Point of that programme.}$$

**Grade Point Average (GPA)** of different category of courses viz. Common Course I, Common Course II, Complementary Course I, Complementary Course II, Vocational course, Core Course is calculated using the formula: -

$$GPA = TCP/TC, \text{ where } TCP \text{ is the Total Credit Point of a category of course. } TC \text{ is the total credit of that category of course}$$

Grades for the different courses, semesters and overall programme are given based on the corresponding CPA.

### CPA

GPA	Grade
9.5 and above	<b>S Outstanding</b>
8.5 to below 9.5	<b>A+ Excellent</b>
7.5 to below 8.5	<b>A Very Good</b>
6.5 to below 7.5	<b>B+ Good</b>
5.5 to below 6.5	<b>B Above Average</b>
4.5 to below 5.5	<b>C Satisfactory</b>
3.5 to below 4.5	<b>D Pass</b>
Below 3.5	<b>F Failure</b>

## MARKS DISTRIBUTION FOR EXTERNAL AND INTERNAL EVALUATIONS

The external theory examination of all semesters shall be conducted by the College at the end of each semester. Internal evaluation is to be done by continuous assessment. For all courses without practical 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)(1or2) (1×10=10;2×5=10)	10
Total	20

For all Practical Courses total marks for external evaluation is 80 and total marks for internal evaluation is 20.

**For all Practical Courses**

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

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

\*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.

## 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>

<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)

## INTERNSHIP

After the completion of every even semester, the student will undergo 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.



## **Attendance Evaluation for all papers**

<b>Attendance Percentage</b>	<b>Marks</b>
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)

## **ASSIGNMENTS**

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

## **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.

## **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 Nodal Officer/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 I 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.

### **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.

## 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.

### 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>

### Pattern of questions for external examination with Practical

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>

### Mark division for external LAB examination

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

## PROGRAMME STRUCTURE

Semester – I						
LEVEL 4/ Business Correspondent/ Business Facilitator: Reference Id: BSC/Q8401	SI.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
	1	VGENCC101	Listening And Speaking Skills In English	GC	4	4
	2	VBATGC101	Life Skills	GC	3	3
	3	VBATGC102	Dimensions Of Business	GC	4	5
	4	VBATSC103	Capital Market and Stock Exchange Dealings	SC	5	6
	5	VBATSC104	Applied Banking	SC	4	6
	6	VBATSC105	Fundamentals of Accounting	SC	5	6
Semester II						
LEVEL5/ Accounts Executive (Recording, Reporting),Reference ID: BSC/Q1001	SI. No.	Course Code	Title	GC/SC	Hrs/Week	Credits
	1	VGENCC201	Reading Skills	GC	4	4
	2	VBATSC201	Accounting for Partnership	SC	6	6
	3	VBATGC202	Principles of Management	GC	4	4
	4	VBATGC203	Business Laws	GC	5	4
	5	VBATSC204	Financial Services	SC	6	6
	6	VBATSC205	Internship I	SC		6

Level6/Advanced Diploma/Accounts Executive (Payroll) Reference ID: BSC/Q1201	<b>Semseter III</b>					
	Sl. No.	Course Code	Title	GC/SC	Hrs/Week	Credits
	1	VGENCC300	Writing and Presentation Skills	GC	4	4
	2	VBATGC301	Financial Management	GC	6	5
	3	VBATSC302	Income Tax-I	SC	5	5
	4	VBATSC203	GST-I	SC	5	5
	5	VBATGC204	Information Technology for Office (Theory& Lab)	GC	5	5
	6	VBATSC205	Project- I	SC		6
	<b>Semester IV</b>					
	Sl. No.	Course Code	Title	GC/SC	Hrs/Week	Credits
	1	VGENCC400	Soft Skill &Personality Management	GC	4	4
	2	VBATSC401	Accounting For Inventory And Pay Roll	SC	5	5
	3	VBATGC403	Statistics for analysis	GC	5	6
	4	VBATSC404	GST-II	SC	5	4
	5	VBATSC405	Income Tax-II	SC	6	5
	6	VBATSC406	Internship II	SC		6

Level 7/B.Voc Degree/ Goods & Services Tax (GST) Accounts Assistant Reference ID:BSC/Q0910	Semester V					
	Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
	1	VGENCC501	Environmental Studies	GC	4	4
	2	VBATGC502	Introduction to Tally(Theory & Lab)	GC	5	5
	3	VBATSC503	Auditing	SC	5	5
	4	VBATGC504	Management Accounting	GC	5	5
	5	VBATSC505	Advanced Accounting	SC	6	5
	6	VBATSC506	Project –II	SC		6
	Semester VI					
	Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
	1	VGENCC600	Entrepreneurship Development	GC	4	4
	2	VBATSC601	E Commerce and Website Maintenance	SC	6	5
	3	VBATGC602	Cost Accounting	GC	5	6
	4	VBATSC604	Digital Marketing Management	SC	5	4
	5	VBATSC605	Business and Office Management	SC	5	5
	6	VBATSC606	Internship III	SC		6

## Semester I

### VGENCC101-LISTENING AND SPEAKING SKILLS IN ENGLISH

**Credit: 4**

**Total Hours:4 Hours/ Week**

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

#### MODULE – I

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

**Sample activities:**

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

#### MODULE – II

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

**Sample activities:**

- 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.

## Semester I

### VBATGC101-LIFE SKILLS

**Credit: 3**

**Total Hours: 3 Hours/ Week**

**Objectives:**

- To understand the meaning of life and its challenges
- To develop one's self understanding
- To provide skills and knowledge needed to cope with life's problems and challenges
- To develop critical thinking skills so participants learn a number of alternatives in dealing with a difficult situation

#### **MODULE-I**

Restructuring one's own life story: Recalling early memories-Find out people who affected your life positively/negatively- Find out some core thoughts which guide the student in his/her behavior. Personality, development of personality, choice theory „Willam Glasser“, ABC model of „Albert Ellis“, understanding life story through Alfred Alder theory, fictional goal ,motivation, inferiority types of inferiority psychological types situations contribute to faulty lifestyle birth order and personality.

#### **MODULE –II**

Self acceptance, Self esteem, Self concept - Development of self esteem, esteem, high self-esteem, low self-esteem, inflated self-esteem, self concept, Factors affecting self esteem and self concept, Strategies to develop self esteem, and self acceptance, development stages of self-concept ,the formation of self concept during early childhood, self concept in middle childhood, the development of self concept in adolescence.

#### **MODULE -III**

Positive thinking. Definition of personality, Relationship among thoughts, feelings and behavior, Theory of cognition, Positive and negative thinking, Tips to develop positive thinking. healthy benefits of positive thinking, tips to develop positive thinking, how to focus on positive thinking, traits of negative thinking, ways to overcome negative thinking, feelings and behavior, aggressive behavior, assertive behavior, passive behavior, passive aggressive behavior.

#### **MODULE -IV**

Motivation: definition of motivation, Abraham Maslow's needs theory, Motivating and de-motivating factors

#### **MODULE –V**

Planning for life: Personal evaluation, Self assessment, Planning for life, steps for self evaluation, benefits of self evaluation, self evaluation maintenance theory Abraham Tesser , Self assessment, Johari window, TA

**Books for Reference:**

- „We shall overcome“, A textbook on life coping skills – Dr.Xavier Alphonse S.J
- „walking the extra mile “A text book on interpersonal relationship and communication skills, Dr.Xavier Alphonse S.J



## Semester I

### VBATGC102-DIMENSIONS OF BUSINESS

**Credit:5**

**Total Hours:4 Hours / Week**

#### Objectives:

- To understand about business and its types
- To learn about laws and practices which govern the operations of business

#### Module-I

Business Types: Service, Merchandising, Manufacturing, Hybrid. Forms of Business: Sole Proprietorship, Partnership-types, HUF, Joint Stock Company- types including Limited Liability Company, Corporation, Departmental Organisation, Cooperative Societies

#### MODULE –II

Organisation Structure, Commonly Used four organisational structures: Functional- Sales department, Marketing department, Customer service department etc.; Divisional -Structure leadership according to products or Projects; Matrix - different reporting heads: divisional managers & Project managers; Flatarchy- Uses, Features, Merits, defects. Open up lines of communication & Collaboration, Used in startups & Small Business.

#### MODULE-III

Service/ tertiary Sector- Features. Types- Retails, Banks, Insurance, Leasing, Factoring, Real estates, Hotels, Education, Health, Social work, Computer Services, Media, Communication, Recreation, Electricity, Gas & Water Supply.

#### MODULE IV

Companies Act 2013, Introduction to Companies Act and basics, Sec 128-138 of the Companies Act, • 128, Books of Accounts etc. kept by the Company- 129, Financial Statement- 130, Re-opening of Accounts- 131, Voluntary revision of FS on boards report, 133, Central Govt. to prescribe accounting Standards, 134, Financial Statements, Boards report etc., 135, C S R, 136, Right of member to copies of Audited F S, 137, Copy of FS to be filed with Registrar, 138, Internal Audit

#### MODULE V

(Skill Based) MCA Services- Ministry Of Corporate Affairs, a) How to create a new Company Registration process and formalities b) How to register company in India c) Formation of Company d) Recording of Board Meeting Resolutions and Minutes preparation e) How to file Registrar of Companies Annual Return with MCA Ministry of corporate Affairs. <http://www.mca.gov.in> f) Drafting Techniques of Memorandum of Association & Articles of Association.

#### Books for Reference:

Modern Business Environment, ABPL Publications

<http://www.mca.gov.in>

## **SEMESTER – I**

### **VBATSC103-CAPITAL MARKET AND STOCK EXCHANGE DEALINGS**

**Credit:6**

**Total Hours:5 Hours / Week**

#### **Objectives:**

- To understand the concept of Indian Financial System and its components.
- To learn the practical lessons of share trading

#### **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 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)

### **SUGGESTED READINGS**

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>

## SEMESTER – I

### VBATSC104- APPLIED BANKING

**Credit:6**

**Total Hours:4 Hours / Week**

#### **Objectives:**

To provide the students with basic insights into the theory, law and practice of Modern Banking.

#### **Module I**

**Introduction to Banking**-Evolution of Modern Banking in India (special reference to the period after 1991)-Types of Banks -Commercial Banks-Co-operative Banks-Development Banks-Agricultural Bank-Industrial Bank-Investment Banks-Universal Banks-Indian Banking System-Classification of Banks-National Level specialised financial Institutions-Public Sector Banks (State Bank of India, Nationalised Banks)-Private Sector Banks-Foreign Banks-Small Finance Banks-Payment Banks-Regional Rural Banks-NBFCs

#### **Module II**

**Relationship between Banker and Customer**-General relationship. Special relationship - Special types of customers- Minor, lunatic, Joint Accounts, Partnership accounts. Private Limited Company, Public Limited Company, Non Trading Concerns, Trust Accounts - Closure of Accounts. KYC Policy meaning-Types Of Deposits

#### **Module III**

Uses of cheques & forms (Practical cum Theory), Types of Cheque, how to issue a cheque, how to prepare a Cheque issue register, Cheque clearance in bank, various forms used in Bank- transaction, Pay –in Slip, DD Form etc

#### **Module IV**

Digital Banking-Home Banking-Net Banking-Mobile Banking-Virtual Banking-Automated Teller Machine (ATM)-Biometric Cards-Credit and Debit Card-Smart Card-Prepaid Instruments-NEFT-RTGS-NACH ( ECS)-SWIFT-UPI-Bills Payments-E- Money-Electronic Purse-Digital Cash – Wallets-Risk in online Banking

#### **Module -V**

Bank Loan, (Theory), Types, processing, Documents prepared by a Business entity for Loans, Govt. Schemes, Mudra, Industrial subsidies, Credit rating for bank loan. CIBIL score. Assessing CIBIL score from website „myscore.cibil.com“ (practical). Revenue Documents: Indemnity Bond, Sale Deed, Patta, Prior Deeds, Power of Attorney, Registration of a Deed in Registrar office, Land Tax, Property Tax, Possession Certificate, Encumbrance Certificate.

#### **Reference:**

1. Banking Law and Practice: Sukhvinder Mishra, S Chand & Company Limited
2. Banking Law and Practice--S N Maheshwari and S K Maheshwari
3. Principles and practices of Banking—Indian Institute of Banking and Finance—Macmillan Publishers India Private Limited
4. Banking Theory Law and Practice KC Shekar & Lekshmy Shekar
5. Banking Theory, Law and Practice—B S Raman
6. Banking Theory and Practice: Dr.P.N.Reddy. & Prof.H.R.Appannaiah, (2007)

## SEMESTER – I

### VBATSC105-FUNDAMENTALS OF ACCOUNTING

**Credit:6**

**Total Hours:5 Hours / Week**

Objectives: To familiarize with the basic accounting principles and practices.

#### MODULE-I

**Basics, Concepts of Final Accounts.** Credit and debit elements of a transaction, Concept of Accounts and ledger, Common ledgers, Ledgers moving to P&L a/c, Ledgers moving to BS. Accounting Concepts and Conventions.

#### MODULE-II

**Journal & Ledger,** Golden accounting Principles, Journal Entries, Ledger Posting, Ledger balancing, Ledger Closing, Preparation of Trial balance, Appearance of these items under four heads of final a/cs. Errors: Types of Errors; Errors affecting trial balance; Errors not affecting trial balance, Detection and Rectification of Errors (one sided and two sided); uses of suspense account.

#### MODULE-III

**Final Accounts, Financial Statements:** Meaning and Users. Distinction between capital expenditure and revenue expenditure. Trading and Profit and Loss Account: Gross profit, Operating profit, Net profit. Balance Sheet: Need, Grouping, Marshalling of assets and liabilities, Vertical presentation of financial statement. Preparation of trading and profit and loss account and balance sheet of sole proprietorship.

#### MODULE-IV

**Final Accounts with Adjustments.** Adjustments in preparation of financial statements with respect to Closing stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Bad debts, Provision for doubtful debts, Provision for discount on debtors, Managers' commission.

#### MODULE-V

**Trial balance and Errors and their rectification:** Meaning and Purpose Specimen of Trial Balance, Meaning and effects of errors, Types of errors, Errors affecting and not affecting Trial Balance Treatment of balance of suspense account, Rectification entries, Illustrations.

#### Books for Reference:

1. Advanced Accounts- M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand Publication- New Delhi.
2. Financial Accounting for B.com- CA (Dr.) P.C. Tulsian S.C. Gupta, S. Chand Publication- New Delhi.
3. Financial Accounting- Dr. Jintendra Ahirrao
4. Basic Accounting- Rajni Sofat and Preeti Hiro, PHI Learning Pvt. Ltd.- New Delhi.

## **Semester II**

### **VGENCC201 -READING SKILL**

**Credit:4**

**Total Hours:4 Hours / Week**

#### **Module 1**

Recap of language skills: vocabulary, phrase, clause, sentences.

#### **Module 2**

Fluency building: word match, reading aloud, recognition of attributes, parts of speech in listening and reading, listening –reading comprehension.

#### **Module 3**

Principles of communication: communication coding and decoding-signs and symbols-verbal and non-verbal symbols-language and communication; language vs. communication-media/channels for communication.

#### **Module 4**

Types of communication: functional, situational, verbal and non-verbal, interpersonal, group, interactive, public, mass line, dyadic-with illustrations.

#### **References**

Monippally, Matthukkutty M , Business communication strategies, Tata McGraw Hill Publications, New Delhi

Sasikumar V and P V Dhamija, Spoken English: A Self-learning Guide to Conversation Practice, Tata McGraw Hill Publications New Delhi

Hewings, Martin, Advance English Grammar: A Self Study Reference and Practice Book for South Asian Students Cambridge University

## **SEMESTER – II**

### **VBATSC201-ACCOUNTING FOR PARTNERSHIP**

**Credit:6**

**Total Hours:6 Hours / Week**

**Objectives: To acquaint the students with the books of account of partnership firms**

#### **Module -I**

Introduction to Partnership Accounts, Introduction to Partnership Accounts - Meaning of Partnership, Characteristics, partnership deed, Final accounts, Adjustments, Profit sharing ratio. Partnership Accounting in Practical Situation

#### **Module –II**

Treatment of Goodwill in Partnership, Joint Life Policy, Fixed and Fluctuating capitals

#### **Module –III**

Admission of a Partner, Accounting Treatment

#### **Module –IV**

Death or Retirement of a Partner, Accounting Treatment, Applicability of AS 10, Amalgamation of Firms. Dissolution of Partnership Firm – Modes of Dissolution, Settlement of Accounts, Insolvency of partner(s), Gradual realization of assets, Piecemeal distribution

#### **Module –V**

Partnership Accounting in Practical Situation. Capital accounts, Current Accounts, Appropriation accounts

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

1. SN Maheshwari and SK Maheshwari, Advanced Accounting Vol I, Vikas Publishing House
2. SP Jain, KL Narang, Advanced Accounting Vol I, Kalyani Publishers
3. RL Gupta, M. Radhaswami, Advanced Accounting Vol I, Sultan Chand & Sons
4. Accounting for Partnership, ABPL Publications.

## **SEMESTER – II**

### **VBATGC202- PRINCIPLES OF MANAGEMENT**

**Credit:4**

**Total Hours:4 Hours / Week**

**Objectives: To familiarise the students with concepts and principles of management**

#### **MODULE – I**

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

#### **MODULE – II**

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

#### **MODULE – III**

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

#### **MODULE – IV**

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

#### **MODULE – V**

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

#### **BOOKS FOR REFERENCE:**

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

## **SEMESTER – II**

### **VBATGC203- BUSINESS LAWS**

**Credit:4**

**Total Hours:5 Hours / Week**

Objectives:

To familiarize the students with legal framework influencing business decisions.

#### **Modules-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- Definition of contract -Law of contracts -Nature of contract – Classifications of Contract - Essential elements of a contract- Remedies for breach of contract-Quasi contract

#### **Modules -II**

Indian Partnership Act, General Nature of Partnership, Partnership Agreement, Relation of Partners, Partnership Property – Admission, Retirement and death of a Partner Rights of Outgoing Partner- Registration & Dissolution of Firm

#### **Modules-III**

Limited Liability Partnership Act 2008, Nature, Designated Partner, DPIN, incorporation of LLP, Extent of liability of limited liability partnership, Extent of liability of partner, Holding out, Unlimited liability in case of fraud, Whistle blowing, Financial disclosures, Winding up and dissolution,

#### **Modules-IV**

Negotiable Instruments Act 1881 (Basics & Applicability), Promissory note, Bill of exchange, cheque, truncated cheque, Drawer, drawee, holder, holder in due course, Payment in due course, Inland instrument, inland and foreign instrument, Indorsement, Ambiguous instruments, At sight, On presentment, After sight, maturity, Notice of dishonor, Protest for better security, Reasonable time. Dishonour of cheque for insufficiency, etc., of funds in the account

#### **Modules-V**

The Employees' Provident Funds And Miscellaneous Provisions Act, 1952 (Basics & Applicability), basic wages, contribution, controlled industry, employer, employee, exempted, Fund- insurance fund, pension fund, pension scheme, Employees' Provident Fund Schemes, Central Board, Employees' Pension Scheme, Employees' Deposit linked Insurance Scheme, Tribunal, appeal.

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

1. Kapoor. N.D : Business Law
2. Tulsian.P.C : Business Laws
3. B.S.Moshal : Modern Business Law.
4. Lexis Nexis; First edition (1 July 2015) Indian Partnership Act .1932



P.C. Markanda , The Law Of Partnership

5. Limited Liability Partnership Act 2008

(<http://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act%2C%202008.pdf> or <http://www.mca.gov.in/MinistryV2/llpact.html>)

6. Negotiable Instruments Act 1881

(<https://www.incometaxindia.gov.in/pages/acts/negotiable-instruments-act.aspx>)

7. The Employees' Provident Funds And Miscellaneous Provisions Act, 1952

(<https://indiacode.nic.in/bitstream/123456789/2152/1/A1952-19.pdf>)

8. Business Laws, ABPL Publications

## **SEMESTER II**

### **VBATSC204- FINANCIAL SERVICES**

**Credit:6**

**Total Hours:6 Hours / Week**

Objectives:

To enable the student to acquire knowledge on financial services provided in India .

#### **Module I**

Financial Services & Financial Markets- Financial system in markets.-Objectives of financial system-Types of financial services- Regulation of financial services.-Problems and prospects of financial service sector.- -Functions of stock exchanges-National stock exchanges, OTCEI and non-banking financial institutions.-SEBI functions and workings.-Listing of securities .-Self regulations of the markets.

#### **MODULE II**

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

#### **MODULE III**

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

#### **MODULE IV**

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

#### **MODULE V**

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

## **REFERENCES**

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

4. Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHI Learning, 2011.

## **SEMESTER – II**

### **VBATSC205-INTERNSHIP – I**

#### **Credit:6**

After the completion of the Second 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 College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship.

Organisations having the following qualities can be chosen:

- a. A minimum of two years" experience in the concerned field

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.

### **Semseter III**

#### **VGENCC301-Writing and Presentation Skills**

**Credit:4**

**Total Hours:4 Hours / Week**

##### **Module 1**

Writing as a skill: its importance – mechanism of writing – words and sentences – paragraph as a unit of structuring a whole text – combining different sources – functional use of writing – personal, academic and business writing – creative use of writing.

##### **Module 2**

Writing process: planning a text – finding materials - drafting – revising – editing - finalizing

the draft - computer as an aid – key board skills - word processing - desk top publishing.

##### **Module 3**

Writing models: essay - précis - expansion of ideas – dialogue - letter writing – personal letters formal letters - CV – surveys – questionnaire - e-mail – fax - job application - report writing.

##### **Module 4**

Presentation as a skill: elements of presentation strategies – audience – objectives – medium– key ideas -structuring the material - organizing content - audio-visual aids – hand outs – use of power point - clarity of presentation - non-verbal communication - seminar paper presentation and discussion.

##### **References**

English for Effective Communication. Oxford University Press, 2013.

Robert, Barraas. Students Must Write. London: Routledge, 2006.

Bailey, Stephen. Academic Writing.Routledge, 2006.

## **SEMESTER III**

### **VBATGC301-FINANCIAL MANAGEMENT**

**Credit:5**

**Total Hours:6 Hours / Week**

#### **Objectives:**

At the end of the course, students shall be able to learn the concepts of Financial Management and shall be able to identify problems in financing areas of the company and solve them.

#### **Module I**

Financial Management-Meaning-Scope of Financial Management-Environment of Finance- Objectives.

#### **Module II**

Capital Structure - Capitalization- Sources of Finance- Cost of Debt- Cost of Equity- Cost of Preference Capital- Cost of Retained Earnings-WACC- Cost of Capital-Leverage

#### **Module III**

Capital Budgeting-Meaning –Importance-Determination Of Cash Flows-Evaluation Methods-Payback Period—ARR-NPV-IRR-Profitability Index-Interpretation Of results.

#### **Module IV**

Management Of Working Capital –Meaning-Definition-Types Of Working Capital-Working Capital policy-Cash Management-Credit Management-Inventory management

#### **Module V**

Dividend Decision-Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy- Factors Determining Dividend Policy.

#### **References**

1. I.M.Pandey – Fundamentals of Financial Management, Vikas
2. M.Y.Khan and P.K.Jain – Fundamentals of Financial Management, TMH
3. JosephAnbarasu and N Janakiraman – Financial and Invest Management, S.Chand
4. VyuptakeshSharu – Fundamentals of Financial Management, Pearson Ed.
5. Van Horne and Wachawicz Jr. – Fundamentals of Financial Management, Pearson Ed.

## **SEMSTER III**

### **VBATSC302-INCOME TAX -I**

**Credit:5**

**Total Hours:5 Hours / Week**

**Objectives:** Familiarize the students with Income Tax Act and to enable the students to compute Income tax .under various heads

#### **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 Unrealized Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property

#### **Module V**

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

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

1. Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
3. Vikas Mundra : Tax Laws and Practices
4. Income Tax for Salaries Persons, ABPL Publications
5. Direct Taxes Law and Practice- Sahithya Bhawan Publications, Agra..

## **SEMESTER – III**

### **VBATSC303-GOODS AND SERVICE TAX (GST)- I**

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Objectives:**

To give the students a general understanding of the GST law in the country with a practical perspective.

#### **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, 101<sup>st</sup> 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. Filing of GST Return, ABPL Publications.
5. [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in)
6. <https://ewaybill.nic.in>



## **SEMESTER – III**

### **VBATGC304- INFORMATION TECHNOLOGY FOR OFFICE(Theory and Practical)**

**Credit:5**

**Total Hours:5 Hours / Week**

***Objectives-** The objective of this course is to make the students capable of managing the office activities with the help of information technology.*

#### **Module-I**

Word Processing Package: MS-Word 2013- 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- Thesaurus- Macros- Tables- Side-By-Side and Nested Tables- Formatting Tables- Drawing- Word art- Paint Brush Document Templates – Email Editor.

#### **Module-II**

Desktop Publishing- PageMaker 7.0 - Introduction to Desktop Publishing as a Process- PageMaker Tools and Palettes- Working With Objects -Type Styling Options - Working With Text - Formatting Options- Leading, Margins and Indents - Scaling Text-Paragraph Formatting Options -Working With Grids - Creating Frames - Layers.

#### **Module-III**

Spreadsheet Package: MS -Excel 2013-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- Preparing Worksheet for the Printer- Selecting Print Area-Margin and Orientation- Centering a Worksheet- Using Header and Footer- Inserting Page Breaks- Sorting Data

#### **Module-IV**

Advanced Features of Excel: All Functions in Excel- Using Logical Functions-Statistical Functions- Mathematical Functions - Linking Data between Worksheet- 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- Converting a Chart on a Web Page- Saving a Chart- Designing of Templates in Excel.

#### **Module-V**

Presentation Package: Ms-Power Point 2013-Advantages of Presentation- Screen Layout- Creating Presentation- Inserting Slides-Adding Sounds and Videos-Formatting Slides -Slide Layout Views in Presentation - Colour Scheme- Background Action Buttons- Slide Transition- Custom Animation- Creating Master Slides- Managing Slide Shows - Using Pen Setting Slide Intervals.

#### **Practical Training:**

1. Create a small poster using PageMaker
2. Create a Brochure using PageMaker
3. Prepare Pay rolls in Excel
4. Conditional Cell Formatting

5. Analysis and presentation of data using charts in Excel
6. Usage of Functions in Excel
7. Mail merging feature of Word.

***Suggested Readings***

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*
5. *Welcome to Microsoft Office*

## **SEMESTER – III**

### **VBATSC305-PROJECT WORK -1**

#### **Credit:6**

Students must do this project individually. And it should be based on actual data collected from a registered organization, Preferably Govt. organisations, scheduled banks, cooperative credit societies, major joint stock companies. Number of employees and workers should not be less than 10. The following is an example of sample project:

- Prepare pay roll in MS Excel using collected data and prepare voucher through mail merge combining MS Excel and MS Word.
- Preparation of Final Accounts of an organization, based on actual data. It must be based on the audited report. Eg. Church, SHG, etc.
- A student may prepare the actual income tax statement of a salaried person or business man. He may also file a return for himself.

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 (abstract, design, layout, data sheet of data collection, Procedure of work, etc.) along with them. Students must submit the finished project along with the required paper works and a comprehensive report, to the Head of the Department, before the day of the project evaluation. The project will be evaluated by the external and internal examiners appointed by the university. Delayed, incomplete submissions will be considered as per the university rules.

## **SEMSTER IV**

### **VGENCC400-SOFT SKILLS AND PERSONALITY DEVELOPMENT**

**Credit:5**

**Total Hours:5 Hours / Week**

#### **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.

#### **BOOKS FOR REFERENCE:**

Matila Treece: Successful communication: Allyun and Bacon Pubharkat.

Jon Lisa Interatid skills in Tourist Travel Industry Longman Group Ltd.

Robert T. Reilly – Effective communication in tourist travel Industry Dilnas Publication.

Boves. Thill Business Communication Today Mcycans Hills Publication.

Dark Studying International Communication Sage Publication.

Murphy Hidderandt Thomas Effective Business Communication Mc Graw Hill.

## **SEMSETER IV**

### **VBATSC401-ACCOUNTING FOR INVENTORY AND PAY ROLL**

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Objectives:**

**To acquaint student with inventory accounting, payroll preparation and management**

#### **Module -I**

Inventory Accounting: What is inventory, Stores Ledger, Store keeper/Custodian, Stores Ledger, Stock item, stock group, stock category. Goods Received Note,

#### **Module –II**

Valuation of Inventory, FIFO, LIFO, Average Cost Method, Inventory used as sample, Inventory for personal purpose, Movement analysis,

#### **Module -III**

Practical and theory) Labour, Labour types, and Overheads, Remuneration systems and incentive schemes-Overtime, Idle time. Employee allowances- Basic Pay, DA, HTA/CCA, HRA, Entertainment allowance, TA, Gross Pay, Deductions, PF, GIS, SLI. Leaves, Casual Leave, Leave Salary, LWA, ML, PL, Net Pay. Preparation of Payroll using MS Excel. Preparation of Voucher using mail merge

#### **Module -IV**

Employee Costs: (i) Time keeping, Time booking and payroll, (ii) Labour Turnover, Overtime and idle time (iii) Principles and methods of remuneration and incentive schemes (iv) Employee cost reporting and measurement of efficiency

#### **Module –V-**

Labour Related Legislation Affecting Payroll The Bombay Shops & Commercial Establishment Act, 1948- The Maternity Benefit Act, 1961- The Labour (Regulation & Abolition Act, 1970-The Equal Remuneration Act, 1976- The Payment of Wages Act, 1936-The Payment of Gratuity Act, 1972-The Minimum Wages Act, 1936-The Factories Act, 1948

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

- Accounting for inventory, ABPL Publications
- Accounting for Pay roll, ABPL Publications
- <https://help.tallysolutions.com/>

## **SEMSETER IV**

### **VBATGC402- STATISTICS FOR ANALYSIS**

**Credit:6**

**Total Hours:5 Hours / Week**

**Objectives:** *To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied*

#### **MODULE-I**

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

#### **MODULE-II**

(Theory and practical) Frequency, Stem and Leaf Display, Frequency Distributions, Data Grouping: Discrete and Continuous, Introduction to Graphs, Graph for Qualitative variables, Graph for Quantitative variables, Various types of graphs and diagrams: pictographs, bar diagram, scatter diagram, histogram, pie chart, frequency curve and frequency polygon

#### **MODULE-III**

(Theory and practical) Measures of Central tendency-concept-Mean, Median,Mode. Measures of dispersion- Concept-Absolute and relative measure-Range-Inter Standard Deviation- Merits and Demerits-Relevance and applications in Business-Co-efficient of variation.

#### **MODULE-IV**

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

#### **MODULE-V**

(Theory and practical) Time series Analysis-Meaning-Definition-Components of time series-Methods of determination of trend-Methods of moving average-Methods of least squares-Scope in business

#### **BOOKS FOR 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.

## **SEMSETER IV**

### **VBATSC403- GOODS AND SERVICE TAX (GST) – II**

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Objectives:**

To familiarize the students with GST return filling and various concepts related to it.

### **Module**

#### **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 returns of GST. 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
4. ICAI(2018), Indirect Laws- GST Module I, ICAI publications, New delhi
5. GST online, ABPL Publications.
6. <https://services.gst.gov.in/services/gstlaw/gstlawlist>
7. <http://www.gstcouncil.gov.in/>

## **SEMSETER IV**

### **VBATSC404- INCOME TAX -II**

**Credit:4**

**Total Hours:6 Hours / Week**

#### ***Objectives:***

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

#### **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**

(Theory and practical) Assessment- Assessment procedure Various types of Return of Income Return through TRP PAN Types of Assessment Tax deducted at source- TCS TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate Assessment of individuals and computation of Tax

#### **BOOKS FOR REFERENCE:**

1. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
2. Direct Taxes- V P Gaur and D B Narang Kalyani Publishers
3. Vikas Mundra : Tax Laws and Practices
4. Tax calculation for Business and Profession, ABPL Publications



## **SEMSETER IV**

### **VBATSC405- INTERNSHIP – II**

#### **Credit:6**

After the completion of the Fourth 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. College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship.

Organisations having the following qualities can be chosen:

- a. A minimum of five years“ experience in the concerned field

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.

## **SEMESTER – V**

### **VBATGC500-ENVIRONMENTAL STUDIES**

**Credit:4**

**Total Hours:4 Hours / Week**

#### **OBJECTIVES**

To create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyles

To acquire knowledge of pollution and environmental degradation.

#### **MODULE I**

Multidisciplinary nature of environmental studies Definition, scope and importance-Need for public awareness. Natural Resources : Renewable and non-renewable resources : Natural resources and associated problems. Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies. Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

#### **MODULE 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-Introduction, types, characteristic features, structure and function of the following ecosystem : Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

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

### **MODULE III**

Environmental Pollution Definition ,Cause, effects and control measures of :- Air pollution-Water pollution-Soil pollution Marine pollution-Noise pollution-Thermal pollution-Nuclear hazards Solid waste Management : Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution, Pollution case studies, Disaster management : floods, earthquake, cyclone and landslides. Human Population and the Environment Population growth, variation among nations-Population explosion – Family Welfare Programme- Environment and human health-Human Rights-Value Education-HIV/AIDS-Women and Child Welfare- Role of Information Technology in Environment and human health-Case Studies.

### **MODULE IV**

Social Issues and the Environment From Unsustainable to Sustainable development-Urban problems related to energy-Water conservation, rain water harvesting, watershed management-Resettlement and rehabilitation of people; its problems and concerns-Case Studies Environmental ethics : Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust-Case Studies. Wasteland reclamation-Consumerism and waste products-Environment Protection Act-Air (Prevention and Control of Pollution) Act-Water (Prevention and control of Pollution) Act-Wildlife Protection Act-Forest 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

Study of common plants, insects, birds.

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

## **SEMSETER V**

### **VBATGC501- INTRODUCTION TO TALLY(Theory and Practical)**

**Credit:5**

**Total Hours:5 Hours / Week**

#### ***Objectives:***

*To develop practical skills in the application of Tally Accounting Package.*

#### **Module I**

Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting- Merits of Computerized Accounting –Tally ERP9-Features of Tally ERP 9– Screen Components-Creation of Company- Selecting a Company – Altering/ Modifying Company Creation Details – Deleting a Company – F 11 Features – F 12 Configuration.

#### **Module II**

Accounts and Vouchers– Account Groups – Pre-Defined Groups – Creating Single& Multiple Groups – Creation of Primary Account Groups – Creating Ledger Accounts in Single & Multiple – Displaying- Altering and Deleting Account Groups and Ledgers –Accounting Vouchers- Entering Transactions in Accounting Vouchers – Bill Wise Details -Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher – Duplicating a Voucher – Optional Vouchers – Post-Dated Vouchers – Reverse Journal – Bank Reconciliation Statement - Creating Budget - Generating Reports - Configuring Reports Balance Sheet – Profit and Loss Account – Trial Balance – Day Books – Account Books –Statement of Accounts – Ratio Analysis - Cash Flow - Fund Flow – List of Accounts – Exception Reports.

#### **Module III**

Accounts With Inventory– Enabling F 11 and F 12 - Stock Category – Stock Group Single/Multiple Creation of Stock Category and Stock Group – Creation of Units of Measurement – Creating Single/Multiple Stock Items – Creating Godowns - Displaying, Altering and Deleting Stock Groups, Units, Items and Godowns – Cost Categories- Cost Centres – Creating Cost Categories and Cost Centres - Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase / Sales Orders - Inventory Vouchers - Using Inventory Vouchers – Using Accounting Vouchers With Inventory Details (Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced Security Control – Back-Up and Restore – Inventory Reports – Stock Summary - Inventory Books – Statement Of Inventory.

#### **Module IV**

Accounting With Tax– F 11 &F 12 Settings For Taxation – TDS – Ledgers Related to TDS – Creating TDS Voucher Types - TDS Reports – TCS – Service Tax - VAT –VAT Terminologies – Computing VAT – Ledgers and Vouchers Pertaining to VAT – VAT Reports – VAT Forms – Interstate Trade and CST.

#### **Module V**

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

## **SEMSETER V**

### **VBATSc502- AUDITING**

**Credit:5**

**Total Hours:5 Hours / Week**

Objectives:

To familiarize students about the basic principles of auditing and its classification

#### **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
6. <https://help.tallysolutions.com/>

## **SEMSETER V**

### **VBATGC503- ACCOUNTING FOR MANAGERIAL DECISION MAKING**

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Objectives:**

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**

Fundamentals of Management Accounting-Management Accounting-Meaning and Definitions-Objectives-Scope and functions-Advantages and limitations-Management accounting principles-Installation of management accounting systems-Distinction between management accounting and financial accounting.-Management accounting vs Cost accounting

#### **Module II**

Financial Statement Analysis-Financial Statements-Meaning and types-Analysis and interpretation-Techniques of financial analysis-Limitations of financial analysis-Ratio Analysis- Meaning-Classification of ratios-Advantages and limitations of ratio analysis-Computation of ratios ( excluding preparation of financial statements from ratios)-Liquidity Ratios-Solvency Ratios-Profitability Ratios-Activity or Turnover Ratios-Capital Gearing ratios

#### **Module III**

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(Practical)

#### **Module IV**

Fund flow Statement-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.(Practical)

#### **Module V**

Preparation of Budgets, Projections & Estimates (Practical). Differences between Provisional, Projection and Estimate.

#### **BOOKS FOR REFERENCE:**

1. Ravi M Kishore, Financial Management, Taxmaan's
2. RP Rustagi, Financial Management – Theory Concepts and Problems, Taxmaan's
3. Ruzbeh J. Bodhanwala, Financial Management using Excel Spreadsheet, 3<sup>rd</sup> edition, Taxmann's
4. Budgets, Ratios and Project reports, ABPL Publications.

## **SEMSETER V**

### **VBATSC504- ADVANCED ACCOUNTING**

**Credit:5**

**Total Hours:6 Hours / Week**

#### **Objectives:**

To acquaint the students with the preparation of books of accounts of various types of business activities

#### **Module I**

Financial Statement of Companies, Preparation of Financial Statements, P&L Ac and Balance Sheet.

#### **Module II**

Investment Accounts, Meaning, AS 13 Accounting for Investments, Trade investments, marketable securities, ruling of investment account, Accounting treatment in purchase and sale of investments. Balancing investment account.

#### **Module III**

Departmental Accounts, meaning, allocation of income and expenditure, methods –singular and columnar methods, calculation of departmental trading and profit and loss Account, departmental balance sheet.

#### **Module IV**

Accounting of Branch including Foreign Branches. Branch accounting methods, Branch accounting entries, Ending balances, Branch trading and P&L account.

#### **Module V**

Accounts from incomplete Records. Summary of cash, missing information, Ascertainment of P&L account and preparation of statement of affairs.

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

Financial Statements of Joint stock Companies, ABPL Publications.

Miscellaneous Accounts, ABPL Publications.

[http://www.mca.gov.in/Ministry/notification/pdf/AS\\_13.pdf](http://www.mca.gov.in/Ministry/notification/pdf/AS_13.pdf)

## **SEMESTER – V**

### **VBATSC505-PROJECT WORK -II**

**Credit :6**

#### **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 (abstract, design, layout, data sheet of data collection, Procedure of work, etc.) along with them. Students must submit the finished project along with the required paper works and a comprehensive report, to the Head of the Department, before the day of the project evaluation. The project will be evaluated by the external and internal examiners appointed by the university. Delayed, incomplete submissions will be considered as per the university rules.

#### **Structure of the Report**

- Title Page
- Declaration by the student
- Certificate from the guide
- 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

Students must submit a report along with the prepared deed/report as a comprehensive report, to the Head of the Department, before the day of the project evaluation. The project will be evaluated by the external and internal examiners appointed by the university. Delayed, incomplete submissions will be considered as per the university rules.



## **SEMESTER – VI**

### **VGENCC600-ENTERPRENEURSHIP DEVELOPMENT**

**Credit:4**

**Total Hours:4 Hours / Week**

#### **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), 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.

#### **BOOKS FOR REFERENCE:**

Cliffton, Davis S. and Fylie, David E., Project Feasibility Analysis, John Wiley, New York, 1977.

Desai A. N., Entrepreneur and Environment, Ashish, New Delhi, 1990.

Drucker, Peter, Innovation and Entrepreneurship, Heinemann, London, 1985

Jain Rajiv, Planning a Small Scale Industry: A guide to Entrepreneurs, S.S. Books, Delhi, 1984

Kumar S. A., Entrepreneurship in Small Industry, Discovery, New Delhi, 1990

McClelland, D. C. and Winter, W. G., Motivating Economic Achievement, Free Press, New

## **SEMSETER VI**

### **VBATSC601- E COMMERCE AND WEBSITE MAINTENANCE**

**Credit:5**

**Total Hours:6 Hours / Week**

Objectives: To familiarize students with e- commerce platform  
To acquaint student with basic ideas of web site maintenance and management

#### **Module I**

E Commerce. Internet business, Internet & E-business, E-commerce websites- Google search for a product. Visiting to the site and searching for a product. Evaluating the product features, customer opinion, selecting the products- price tags and offers- checking the availability in particular area by providing Pin code- customer registration to the site with mobile number Or Email id- selected product to be transfer to the wish list.

#### **Module II**

Viewing the wish list- transfer to cart- proceed to the purchase- providing address for delivery- options for making payments- select the payment option- debit card- credit card- internet banking- select the bank of the customer- proceed to payment- payment Gateway (25 hrs)

#### **Module III**

Delivery and Return -Banking window for Internet banking- making the payment – returns to Ecommerce website- view the billing options- delivery by India post- courier service- tracking system for the goods- receipt of delivery- checking the goods- informing about unsatisfied goods through emailing- messaging- chatting- return the goods if not admissible- fund returns to the accounts of customers

#### **Module IV**

Contents of a website – Pages & Posts, Static and dynamic pages, Categories of posts, widget, menu, media library, downloads, links to external websites. Links to internal files.

#### **Module V**

Website design and web maintenance, users to website- administrator, editor, author and contributor. Login to website as author, Uploading of file, importance of file name, making a post, post title, fixing category of post, linking of file with post, inserting file. Save draft, publishing. Setting for automatic publication in future. Deletion of a post. Log out as author.

#### **BOOKS FOR REFERENCE:**

1. E-Commerce An Indian Perspective (Second Edition) – by P.T. Joseph, S.J. Presentice-Hall of India
2. Internet for Everyone - Alexis Leon and Mathews Leon, Vikas Publishing House Pvt. Ltd., New Delhi
3. Internet for Dummies - Pustak Mahal, new Delhi
4. Ecommerce Strategies, technologies and applications, David whitney, McGraw hill Publications
5. Concepts of Ecommerce, Adesh K pandey, Katson Books publications

## **SEMSETER VI**

### **VBATGC602- COST ACCOUNTING**

**Credit:6**

**Total Hours:5 Hours / Week**

**Objectives:** To familiarise the students with various cost accounting techniques.

#### **Module I**

Introduction, Objectives of Cost Accounting, Material, Employee and overhead costing, Cost Accounting System, Activity Based Costing, Cost sheet

#### **Module II**

Process costing & Operation Costing, Service Costing, Preparation of process Accounts- Service Costing- Transport Costing , Boiler house Costing, Power house Costing, Canteen costing

#### **Module III**

Job Costing and Batch Costing, Preparation of Job Cost sheet , Economic Batch Quantity, Skills required: Entering Job Cost details in Tally.

#### **Module IV**

Cost Audit - Objectives – advantages - Classification –Procedure – Cost Audit report- Cost Audit Report Rules.

#### **Module V**

Accounting for Manufacturing. Manufacturing Accounting in Tally, usage of cost centers, enabling cost center, cost center creation. Allocation of cost to cost center, Reporting (Practical)

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

1. Cost Accounting, M L Agarwal and Dr KL Gupta, Sahithya Bhavan publications
2. Cost Accounting, S P Jain, k L Narang, Kalyani publications
3. Basics of Cost and Management Accounting, V K Saxena, C D Vashist  
Cost Accounting, ABPL Publications

## **SEMSETER VI**

### **VBATSC603- DIGITAL MARKETING MANAGEMENT**

**Credit:4**

**Total Hours:5 Hours / Week**

**Objectives:** *The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.*

#### **Module I**

Introduction to Marketing Management. Marketing – meaning– Objectives of marketing – nature and scope of modern marketing – marketing V/s selling – role of marketing in business marketing management – functions of marketing - new trends in marketing –marketing myopia. Product Life Cycle.

#### **Module II**

Market segmentation-Concept-Need- Basis-Market targeting-Market positioning, Branding-brand equity-Brand loyalty-Trade mark-Packaging and labeling.

#### **Module III**

Digital marketing, main areas, Digital media platforms, Search Engines, Search Engine Marketing, search engine optimisation, role of „key words“, „negative key words“

#### **Module IV**

Social media -Facebook, FB marketing, instagram, linkdin, YouTube,etc. Social Media Marketing,  
Online publications, open access journals, blogs. Google and Face Book certified professional.

#### **Module V**

Digital Concepts. Google Academy for Ads, Google Ad Grants, Digital Garage, Developing, Presenting and Uploading your Pre-Campaign Marketing Strategy. Developing, Presenting and Uploading your Post-Campaign Analysis.

#### **SUGGESTED READINGS**

1. Philip Kotler and Abraham Koshy : Principles of Marketing
2. William. J .Stanton : Fundamentals of Marketing
3. Stanton W.J.Etzal Michael and Walker : Fundamentals of Marketing
4. Digital Marketing, ABPL Publications.
5. <https://get.google.com/onlinechallenge/>

## **SEMSETER VI**

### **VBATSC604- BUSINESS & OFFICE MANAGEMENT**

**Credit:5**

**Total Hours:5 Hours / Week**

**Objectives: To familiarize students with office management techniques**

#### **Modules I**

Book Keeping, Documentations, (Voucher, Receipt, Quotations, Invoices etc) File Maintenance, Reception, Phone Calls & e mails, Arrangements for meeting, Agenda.

#### **Modules II**

Letter preparation in Business Environment, Quotation, Effective Public Speaking, Information Security in Business, Confidentiality, Digital Signature-providers-apply, Drafting of Documents, Rent agreement, Contract, Lease Deed, Affidavit, NOCs

#### **Modules III**

Licenses in Bossiness, Local Body, Health, PCB, GST, ESI, PF, FSSAI, Shop & Establishment, Drug, Health Card , IE Code, Registrar of Firms (Assignments)

#### **Modules IV**

Right to Information – Online registration and filing of RTI through <https://rtionline.gov.in/>  
Selection of departments, payment options, online payment, first appeal.

#### **Modules V**

Searching for online booking-bus, train, flight, movey and other tickets. Travel agency sites, Service providers site. Utility Payments. KSEB, BSNL, LSG taxes, etc. downloading of certificates, govt orders, etc. from Government websites.

#### **SUGGESTED READINGS**

Office Management, ABPL Publications.

[www.irctc.co.in](http://www.irctc.co.in)

<https://rtionline.gov.in/>

<https://wss.kseb.in>

## **SEMESTER – VI**

### **VBATSC605-INTERNSHIP III**

#### **Credit:6**

After 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 by email, whatsApp or skype.

Organisations having the following qualities can be chosen:

- a. A minimum of ten years" experience in the concerned field

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

