

**MAHATMA GANDHI UNIVERSITY
KOTTAYAM**



B.VOC.DEGREE PROGRAMME IN

**BUSINESS ACCOUNTING AND
TAXATION**

REGULATION, SCHEME AND SYLLABUS

(2018 ADMISSION ONWARDS)

PROGRAMME STRUCTURE

Semester – I					
Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG101	Listening And Speaking Skills In English (T)	GC	4	4
2	BOCG102	IT for Business(AOC)	GC	3	4
3	TBOC103	Fundamentals of computerized accounting (AOC)	SC	5	6
4	PBOC104	Life Skill(T)	GC	3	4
5	TBOC105	Business Environment (T)	SC	5	6
6	TBOC106	Fundamentals of Accounting (T)	SC	5	6

Semester – II					
Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG201	Writing and presentation skills in English (T)	GC	4	4
2	PBOC202	Data Processing through MS Excel (AOC)	SC	6	6
3	TBOC203	Public Finance (T)	GC	4	4
4	TBOC204	Business Laws (T)	GC	5	4
5	TBOC205	Applied Banking (AOC)	SC	6	6
6	TBOC206	Internship I (AOC)	SC		6

Semester – III					
Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG301	Principles of Management (T)	GC	4	4
2	TBOC302	Accounting for Inventory and Pay Roll (AOC)	SC	6	6
3	TBOC303	Income Tax-I (T)	SC	6	6
4	TBOC304	Goods and Service Tax -GST-I (T)	GC	4	4
5	TBOC305	Accounting for Partnership (T)	GC	5	4
6	TBOC306	Project Work -1 (AOC)	SC		6

Semester – IV					
Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG401	Soft Skill & Personality Development (T)	GC	4	4
2	TBOC402	Capital Market and Stock Exchange Dealings (T)	GC	5	4
3	TBOC403	Statistics for analysis (T)	GC	4	4
4	TBOC404	Goods and Service Tax GST-II (AOC)	SC	6	6
5	TBOC405	Income Tax-II (AOC)	SC	6	6
6	TBOC406	Internship II	SC		6

Semester – V					
Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG501	Environmental Studies(T)	GC	4	4
2	TBOC502	Financial Management (T)	SC	6	6
3	TBOC503	Auditing(AOC)	SC	6	6
4	TBOC504	Cost Accounting (T)	GC	5	4
5	TBOC505	Advanced Accounting (T)	GC	4	4
6	TBOC506	Project Work/Orientation & GMCS (AOC)	SC		6

Semester – VI					
Sl.No.	Course Code	Title	GC/SC	Hrs/Week	Credits
1	BOCG601	Entrepreneurship Development (T)	GC	4	4
2	TBOC602	E Commerce and Website Maintenance (AOC)	SC	6	6
3	TBOC603	Life & General Insurance (T)	GC	5	4
4	TBOC604	Digital Marketing Management (T)	GC	4	4
5	TBOC605	Business and Office Management (AOC)	SC	6	6
6	TBOC606	Internship III	SC		6

*GC – General Component

*SC – Skill Component

B.Voc. BUSINESS ACCOUNTING AND TAXATION

Detailed Syllabus

SEMESTER – I

BOCG101 LISTENING AND SPEAKING SKILLS IN ENGLISH

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:

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

MODULE – III

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

Sample activities:

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

MODULE– IV

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

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

MODULE – V

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

Books for Reference:

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

Gandhi University.

For Further Activities

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

SEMESTER – I

BOCG102 IT FOR BUSINESS

Objectives: The objective of the course is to help the student understand and appreciate the critical role of Information Systems in today's organizations

MODULE – I

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

MODULE – II

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

MODULE – III

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

MODULE – IV

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

MODULE –V

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

Books for Reference:

1. Antony Thomas, Information Technology for Office.Pratibha Publications Gini Courter & Annette Marquis. MS Office 2007 : BPBP Publication.

SEMESTER – I

PBOC103

FUNDAMENTALS OF COMPUTERIZED ACCOUNTING

Module -I

MS Word -Basics of Word Processing. Text selection, Opening, Creating, saving Documents, Cursor control, using interface (menu, tool bars), Editing Text (copy, delete, move, etc.). Finding and Replacing text, Spell check feature, Grammar facility, auto text, etc. . Page formatting. Paper/page size, Margins and page setup, Headers and Footers, Graphics and charts, Tables,

Module II

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

Module III

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

Module IV

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

Module V

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 – Display of various reports, Balance Sheet – Profit and Loss Account – Trial Balance – Day Books – Account Books –Statement of Accounts – Ratio Analysis

Books for Reference:

- Microsoft Office 2010, Bittu Kumar, V&S Publishers
- Dynamic Memory MS Word 2010, Davinder Singh Minhas, Diamond Books Word Processing through MS Word, ABPL Publications
- Computerized accounting, Prof.K.K.Tomy, PrakashPublications

SEMESTER – I

PBOC104 LIFE SKILLS

Life skills have been defined by the World Health Organization (WHO) as “abilities for adaptive and positive behaviour that enable individuals to deal effectively with the demands and challenges of everyday life”. They represent the psycho-social skills that determine valued behaviour and include reflective skills such as problem-solving and critical thinking, to personal skills such as self-awareness, and to interpersonal skills. Practicing life skills leads to qualities such as self-esteem, sociability and tolerance, to action competencies to take action and generate change, and to capabilities to have the freedom to decide what to do and who to be.

General 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 demotivating 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 AlphonseS.J
- „walking the extra mile A text book on interpersonal relationship and communication skills, Dr.Xavier AlphonseS.J

SEMESTER – I

TBOC105

BUSINESSENVIRONMENT

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

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>) Drafting Techniques of Memorandum of Association & Articles of Association.

Books for Reference:

Modern Business Environment, ABPL Publications

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

SEMESTER – I

TBOC106

FUNDAMENTALS OF ACCOUNTING

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: Entity, Money Measurement, Going Concern, Accounting Period, Dual Aspect.

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

Introduction , Certain Useful Terms, Causes of Depreciation, Characteristics of Depreciation, Objective of and Necessity for providing Depreciation, Factors to be Consider for Calculating the Actual Depreciation, Methods of Charging Depreciation, Provision for Depreciation Account, Application of AS 6 - Depreciation Accounting , Application of AS 10 - Accounting for Fixed Asset (Theory Only)

MODULE-IV

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. Accounting Concepts: Revenue Recognition (Realization), Full Disclosure, Consistency, Conservatism, Materiality.

MODULE-V

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, Accounting Concepts: Cost, Matching, Accrual

Books for Reference:

Accounting Made easy, ABPL
Publications Computerised Accounting,
Boby Thomas

SEMESTER – II

BOCG201 WRITING AND PRESENTATION SKILLS IN ENGLISH

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

MODULE – I

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

MODULE II

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

MODULE – III

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

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

MODULE IV

Non-verbal communication-Body language-Kinesics,Proxemics-Para language Channels-Barriers-Principles of effective communication

MODULE V

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

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

Books for Reference:

- 1- Marilyn Anderson, Pramod K Nayar and Madhucchandra Sen. *Critical*

Thinking, Academic Writing and Presentation Skills. Pearson Education and Mahatma Gandhi University.

2- Antony Thomas, Business Communication and MIS, Pratibha Publications.

Bhatia R.C. Business Communication

3- Salini Agarwal Essential communication skill. Reddy P.N, and Apopannia, Essentials of Business communication.

Sharma R.C, KRISHNA Mohan, Business Communication and Report writing Leod, M.C., Management Information system

SEMESTER – II

PBOC202

DATA PROCESSING THROUGH MSEXCEL

Objective(s):

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

Module-I

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

Module-II

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

Module-III

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

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

Formulas, Fix Number Fields, Trim Spaces, Substitute Text.

Module-IV

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

Module-V

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

BOOKS FOR REFERENCE:

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

SEMESTER – II

TBOC203

PUBLIC FINANCE

Objective:

This paper aims to provide the students a general idea about role of the government in the economy. The learning is framed through theory & assignments.

Module I

Introduction to Public Finance and Fiscal Policies: Nature, Definition and Scope of Public Finance - Role of Public Finance in Economic Development – Fiscal policy-meaning, definition, objectives, roles-fiscal policy instruments

Module II

Government Income: Sources of Public Revenue- Classification and Importance of Taxes – Significance, merits and demerits of direct and indirect taxes - Impact, shifting, incidence and effects of taxation - Significance of income tax and corporation tax.

Module III

Govt. Expenditure: Constitutional provisions of public expenditure- Classification and Canons of Public Expenditure - Effects of Public expenditure on Economic Growth-recent trends in public expenditure, Analysis and presentations.

Module IV

Government Debt: Constitutional Provisions of Public debt - Need, Sources and repayment - Effects of Public debt on – Money Supply, Economic Growth and Economic Stability- recent trends in public debt Analysis and presentations.

Module V

Government Budgets & Management of Public Finance -Classification of Budgets-Estimates, Revised Estimates and Actuals- Vote on Account, Discussion and Voting on Demand for Grants- Finance bill, Finance Act, Money bill and Appropriation Bill- Management of Public Finance- Revenue, expenditure and Debt-PFMS,BIMS

References

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Bagchi, Amaresh (ed.). Readings in public finance
4. Hugh Dalton – Principles of Public Finance
5. Hansen A.H. – Fiscal Policy and Full Employment
6. Ursula Hicks – Public Finance
7. Bhargava R.N. Theory and Working of Union Finance in India
8. Bhatia H.L. – Public Finance
9. Mathur and Saxena – Public Finance
10. Tyagi B.P. – Public Finance
11. Public Finance, ABPL Publications
12. <https://dea.gov.in/indian-public-finance-statistics>

SEMESTER – II

TBOC204

BUSINESSLAWS

Modules-I

The Indian Contract Act, Law of Contracts, Nature of Contract, essential elements, Classifications of Contract, 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.

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, Limited Liability Partnership Act 2008, Nature, Designated Partner, DPIN, incorporation of LLP

Modules-III

Sale of Goods Act – 1930- Formation of Contract of sale – Sale and Agreement to sell- Sale and Hire Purchase agreement – Conditions & warranties – Transfer of property in goods- Transfer of title by non-owners- performance of Contract of sale- Unpaid seller and his rights – Sale by Auction.

Modules-IV

Special contract, Indemnity & Guarantee, Bailment & Pledge, Law of Agency -Meaning, Modes of creating Agency, Types of Agents, Personal Liability of an Agent and Termination of Agency.

Modules-V

The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (Basics), 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. Chandha.P.R : Business Law
3. Garg and Chawla: Fundamentals of Business Laws
4. Tulsian.P.C : Business Laws
5. B.S.Moshal : Modern Business Law.
6. Lexis Nexis; First edition (1 July 2015) Indian Partnership Act.1932

7. P.C. Markanda , The Law OfPartnership
8. Limited Liability Partnership Act 2008
(<http://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act%202008.pdf>for <http://www.mca.gov.in/MinistryV2/llpact.html>)
9. Negotiable Instruments Act 1881
(<https://www.incometaxindia.gov.in/pages/acts/negotiable-instruments-act.aspx>)
10. TheEmployeesProvidentFundsAndMiscellaneousProvisionsAct,1952
(<https://indiacode.nic.in/bitstream/123456789/2152/1/A1952-19.pdf>)
11. Business Laws, ABPLPublications

SEMESTER – II

TBOC205

APPLIEDBANKING

Module-I

Banking Introduction: a) Services offered by Bank b) Types of Banks: Clasification by RBI. Commercial Banks, Scheduled Banks, Co-Operative Bank, etc. Searching information from www.rbi.org.in

Module-II

Uses of banks in Business - Types of Online transactions, a)National Electronic Fund Transfer (NEFT), b)Real Time Gross Settlement (RTGS), c)Electronic Clearing System (ECS), d)Immediate Payment Service (IMPS)

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- transactio, Pay –in Slip, DD Formetc.

Module -IV

Banking Applications, Online payment of Direct & Indirect taxes (Practical), Income Tax (Advance Tax, Self-Assessment tax), TDS, GST.

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.

Books for Reference:

1. Applied Banking, ABPLPublications.
2. Money and banking, Theory with Indian banking, T.N. Hajeela, AnesPublications.
3. Banking law and practice by S.N.Maheswary, Kalyanipublishers.
4. Banking theory and practice Gordon andNatarajan.
5. Modern Banking in India, K.C.Sharmma.
6. Modern Banking of India, O.P.Agarwal.
7. Banking- Theory, Law and Practice, Gorden andNatarajan.
8. Banking- Theory, Law and Practice, Nirmala Prasad andChandradas.
9. <https://www.rbi.org.in/>
10. <https://www.onlinesbi.com/>
11. <https://sbi.co.in>
12. <https://www.unionbankofindia.co.in>

SEMESTER – II

TBOC206

INTERNSHIP –I

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 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 orskype.

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.

SEMESTER – III

BOCG301

PRINCIPLES OF MANAGEMENT

Objective: This course is a basic introductory and foundational management course. It is designed for students who desire to equip themselves with key knowledge, skills, and competencies in various aspects of management. The course encompasses the core components of management including planning, organizing, leading and controlling the organizations

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: Recruitment, Selection, Induction, Training, Maintenance and retrenchment Systems approach to HRM – Performance appraisal and career strategy – HRD - meaning and concept.

MODULE – V

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

Books for Reference:

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

SEMESTER – III

TBOC302

ACCOUNTING FOR INVENTORY AND PAYROLL

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) Account Master creation in Tally, Account Groups and Ledgers, Inventory master creation in Tally. Preparation of Inventory masters in Tally, Unit of Measure- single and compound, Stock Group, Stock Item, VAT/GST application, Inventory Values are affected, Stock Transfer

Module -IV

(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 -V

Preparation of Payroll using tally, Pay roll, Employee, employee groups, Attendance types, production types, Pay heads, Units of works –simple and compound, salary details, payroll voucher types, Payroll voucher entry, Attendance entry, Payroll auto fill, Payroll reports, attendance sheet, attendance register.

Books for Reference:

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

SEMESTER – III

TBOC303

INCOME TAX-I

Module I

Introduction - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of Income- Gross Total Income- Total Income-Assessee- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue (15 Hours)

Module II

Residential Status- Incidence of Tax- Income Exempt from Tax- Heads of Income. (15 Hours)

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 (25 Hours)

Module IV

Income from House Property - Basis of Charge - Deemed Ownership- Income from House Property Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions Permissible Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property (15 Hours)

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 (20 Hours)

Suggested Readings

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

SEMESTER – III

TBOC304

GOODS AND SERVICE TAX (GST)-I

Module I

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

ModuleII

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 latefee.

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 NewDelhi
3. ICAI(2018), Indirect Laws- GST Module I, ICAI publications, Newdelhi
4. Parag Joshi(2017), Tally-ERP9 with Tally, Vikas books,Pune
5. K S hariharan,(2017), A Brief Commentary on GST with law, Volume One and Two, Hariharan Associates,Kochi

6. Filing of GST Return, ABPLPublications.

SEMESTER – III

TBOC305 ACCOUNTING FOR PARTNERSHIP

Module -I

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

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 / Retirement of a Partner, Accounting Treatment, Applicability of AS 10, Amalgamation of Firms.

Module –V.

Dissolution of Partnership Firm – Modes of Dissolution, Settlement of Accounts, Insolvency of partner(s), Gradual realization of assets, Piecemeal distribution

Books for Reference:

1. SN Maheshwari and SK Maheshwari, Advanced Accounting Vol I, Vikas PublishingHouse
 2. SP Jain, KL Narang, Advanced Accounting Vol I, KalyaniPublishers
 3. RL Gupta, M. Radhaswami, Advanced Accounting Vol I, Sultan Chand & Sons
 4. Accounting for Partnership, ABPLPublications.
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SEMESTER – III

TBOC306

PROJECT WORK-1

EMPLOYEE PAYROLL/IT RETURN PREPARATION

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:

- Payroll preparation of an institution - Govt or Private. The data should be collected by the student by himself. The pay roll should be prepared in Tally.
- Prepare pay roll in MS Excel with the above 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.

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.

Instead of Pay roll preparation, a student may prepare the actual income tax statement of a salaried person or business man. He may also file a return for himself.

SEMESTER – IV

BOCG401

SOFT SKILL AND PERSONALITY DEVELOPMENT

Objective: The course aims to cause a basic awareness about the significance of soft skills in professional and inter-personal communications and facilitate an all-round development of personality.

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: Organizational skills- team work- business and technical correspondence-job oriented skills-professional etiquettes.

Books for Reference:

1. Matila Treece: *Successful communication*: Allyun and Bacon Pubharkat.
2. Jon Lisa, *Interatid skills in Tourist Travel Industry*, Longman Group Ltd.
3. Robert T. Reilly, *Effective communication in tourist travel Industry* Dilnas Publication.
4. Boves. *Thill Business Communication Today* Mcycans Hills Publication.
5. Dark Studying International Communication Sage Publication.
6. Murphy Hidderandt Thomas *Effective Business Communication* Mc Graw Hill.

SEMESTER – IV

TBOC402 CAPITAL MARKET AND STOCK EXCHANGE DEALINGS

Modules 1

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

Modules II

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

Modules III

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

Modules IV

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

Modules V

ASBA (Application Supported by Blocked Amount), Trading Account, Operation.

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 – IV

TBOC403

STATISTICS FOR ANALYSIS

MODULE-I

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

MODULE-II

(Theory) 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) 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

(Theory) Types of financial analysis-External analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and techniques used in financial analysis-Comparative statement-Common size statement-Trend analysis. Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations

MODULE-V

(Theory) 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.
8. Statistics for analysis, ABPL Publications.

SEMESTER – IV

TBOC404 GOODS AND SERVICE TAX (GST) -II

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, Newdelhi
3. Vasisha chaudhary(2017), GST- A practical Approach, Taxmann NewDelhi

4. ICAI(2018), Indirect Laws- GST Module I, ICAI publications, Newdelhi
5. Parag Joshi(2017), Tally-ERP9 with Tally, Vikas books,Pune
6. K S hariharan,(2017), A Brief Commentary on GST with law, Volume One andTwo, Hariharan Associates, Kochi
7. GST online, ABPLPublications.
8. <https://services.gst.gov.in/services/gstlaw/gstlawlist>
9. <http://www.gstcouncil.gov.in/>

SEMESTER – IV

TBOC405

INCOME TAX-II

Module-I

Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares -Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain. (20 Hours)

Module-II

Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source. (10Hours)

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 (25 Hours)

Module-IV

Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax (20 Hours)

Module-V

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

(d) Tax Clearance Certificate – Tax planning -Tax evasion – Tax avoidance – Tax management
(theory only) (15 Hours)

Suggested Readings

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

SEMESTER – IV

TBOC406

INTERNSHIP – II

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 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 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

BOCG501

ENVIRONMENTAL STUDIES

AIM

- To bring in proper awareness among the students on Environmental Issues

OBJECTIVES

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

MODULE 1

(15 hrs)

Introduction to Environment Science : Development and Environment, Human Population and the Environment : Population growth, variation among nations-Population explosion – Case Studies.Sustainable Development – Concept, Policies, Initiatives and Sustainability strategies, Human Development Index, Gandhian Principles on sustainability.

Natural systems -Earth –structure, soil formation- factors affecting, soil types,Atmosphere – structure and composition, Hydrosphere – Oceans, rivers, estuaries, Lakes etc., Physical environment of aquatic systems

Resource utilization and its impacts on environment -Renewable and non-renewable resources, Forest resources : Use and over-exploitation, Timber extraction, mining, dams and their effects on forest and associated biota.,Water resources : Use and over-utilization of surface and ground water, conflicts over water, River valley projects and their environmental significance- Case studies – SardarSarovar, Mineral resources : Use and exploitation, environmental impacts of extraction and use of mineral resources,case studies – sand mining, metal mining, coal mining etc

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

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

MODULE 2

(15 hrs)

Ecosystems

Concept of an ecosystem-Structure and function of an ecosystem-Producers, consumers and

decomposers-Energy flow in the ecosystem-Ecological succession-Food chains, food webs and ecological pyramids.

Ecological interactions Types, characteristic features, structure and function of the following ecosystem : Forest, Grassland, Desert, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). Significance of wetland ecosystem – Classification, Ecology and Biogeochemistry. Threats and Management

Biodiversity and its conservation

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

MODULE 3

(15 hrs)

Environmental Pollution

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

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

Soil pollution: sources and impacts

Noise pollution: sources, impacts on health, management strategies Thermal pollution and Nuclear pollution - sources and impacts Solid wastes – types, sources, impacts on Environment.

Municipal Solid waste Management: Essential steps- source segregation , collection , Processing and Disposal of residues. Environmental Pollution

- case studies

Natural and anthropogenic Disasters and their management : floods, earthquake, cyclone and landslides.

History of environment protection

Silent spring, Ramsar Convention, Stockholm conference, Montreal protocol, Kyoto protocol, earth summit, Rio+10, Rio+20, Brundtland commission Report, Sustainable development Environmental movements in India, Global initiatives for Environmental protection Environmental education –basics ,Tblisi conference, Environment Management Systems Environment Information Systems, Environmental Impact assessment (EIA) – definition and significance, EIA notification; National and state level Authorities; role of public in EIA of a development project

Social Issues and the Environment

Environmental movements

From Unsustainable to Sustainable development-Urban problems related to energy-

Water conservation- Rain water harvesting; Watershed management

Environmental ethics : Issues and possible solutions.

Environmental Economics, Green house effect and Climate

change Natural and Anthropogenic disasters

Disaster Management ,Wasteland reclamation-Consumerism and waste products-

Environmental Laws – General introduction; Major laws in India.Environment Protection Act-

Air (Prevention and Control of Pollution) Act-Water (Prevention and control of Pollution) Act-

Wildlife Protection 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/
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural/ Solid waste dump yards
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours)

SEMESTER – V

TBOC502 FINANCIAL MANAGEMENT

Module I

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

Module II

Financing Decision - Sources of Finance – Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital– Cost of Equity – Cost of Retained Earnings – Capitalisation - Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure- Leverage-MeaningTypes-Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and ComputationComposite Leverage- Meaning and Computation- Financial Risk and BusinessRisk.

Module III

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

Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.

Module IV

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

Module V

Dividend Decision- Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy- Payout Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split.

Suggested Readings

1. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd.New Delhi.
31
2. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; NewDelhi.
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, NewDelhi.
4. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, NewDelhi.
5. OP Agarwal, Financial Management, Himalaya Publishing House, Mumbai
6. Raman B S, Financial Management- United Publishers
7. Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakashan,Meerut

SEMESTER – V

TBOC503

AUDITING

Module I

Nature, Extent 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/>

SEMESTER – V

TBOC504

COST ACCOUNTING

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.

Module IV

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

Module V

Accounting for Manufacturing. Usage of cost centers, enabling cost center, cost center creation. Allocation of cost to cost center, Reporting

Books for Reference:

1. Cost Accounting, M L Agarwal and Dr KL Gupta, Sahitya Bhavan publications
2. Cost Accounting, S P Jain, k L Narang, Kalyan publications
3. Basics of Cost and Management Accounting, V K Saxena, C D Vashist
4. Cost Accounting, ABPL Publications
5. <https://help.tallysolutions.com/>

SEMESTER – V

TBOC505 ADVANCED ACCOUNTING

Module I

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

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 balancesheet..

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:

1. Financial Statements of Joint stock Companies, ABPL
2. Publications. Miscellaneous Accounts, ABPL Publications.
3. http://www.mca.gov.in/Ministry/notification/pdf/AS_13.pdf

SEMESTER – V

TBOC506 PROJECT WORK or GMCS

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

- TitlePage
- 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 exhibit etc).
- Bibliography

GMCS-General Management and Communication Skills

GMCS is intended to inculcate the best of presentation skills, communication skills, and building confidence. Here, the college will organize a workshop for at-least 6 continues days. The Resource Persons must be trainers of ICAI or equally competent. The activity oriented workshop should include: General Management and Communication skills, covering practical in Group Discussion

- i. Personal Interview of the Student
- ii. Mock Meetings and Interviews
- iii. Practical Games testing communication skills
- iv. Presentation on a Technical Topic
- v. Submission of reports/deeds prepared

College can choose any one of their choice in each year. 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

BOCG601 ENTREPRENEURSHIP DEVELOPMENT

Objective: To familiarize the students with the concept and overview of entrepreneurship with a view to enhance entrepreneurial talent. To impart knowledge on the basics of entrepreneurial skills and competencies to provide the participants with necessary inputs for creation of new ventures. To explore new vistas of entrepreneurship in 21st century environment to generate innovative business ideas

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 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 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), SIDO (Small Industries Development Organization NSIC (National small Industries Corporation Ltd.) 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:

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

McClelland, D. C. and Winter, W. G., Motivating Economic Achievement, Free Press, New York, 1969

SEMESTER – VI

TBOC602

E COMMERCE AND WEBSITE MAINTENANCE

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, newDelhi
4. Ecommerce Strategies, technologies and applications, David whiteneey, McGraw hill Publications
5. Concepts of Ecommerce, Adesh K pandey, Katson Bookspublichifications
6. Website maintenance, Boby Thomas, ABPLPublications.

SEMESTER – VI

TBOC603

LIFE AND GENERAL INSURANCE

MODULE-1

Introduction-Definition-Role and importance-Insurance contract-principles of Insurance- Insurance and assurance-Types of insurance-Life- General-introduction to IRDA Act.

MODULE-II

Life insurance-features-classification of policies-surrender value-Introduction to Actuarial science-bonus- Policy conditions-application and acceptance-prospectus proposal forms and other related documents-Age proof-Special reports-assignments- Nomination-loans-surrender- Fore closure-Policy-Maturity claims-survival benefit-Payments death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits- Settlement options.

MODULE-III

Marine Insurance - Nature-Insurance policies - Policy conditions – Clauses - Marine Losses- Payment of claims- Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition clauses- Payment of claims - Re-insurance- Miscellaneous Insurance- Health insurance-Motor insurance-Burglary and personal accident Insurance in India-Urban-Non traditional Insurance- Other types of insurance.

MODULE-IV

Motor Vehicle policies, Types of motors, IDV, Package policy, Own damage, damage to accessories, What is not payable under the policy?, Liability only policy, discounts available on the premium payable, Online quotation for insurance and purchase.

MODULE-V

Preparation and Presentation of Documents related to Insurance - Proposal form - Policy Contract – Other general documents and Special Documents for Marine, Fire, Motor, Crop, and Health insurance

SUGGESTED READINGS

1. Mishra.M.N : Insurance Principles and Practice
2. Pande : Insurance Principles and Practice

3. Mathew.M.J : Insurance Principles and Practice
4. Arthur Williams.C, Jr., Michael L.Smith, Peter C Young: Risk Management and Insurance
5. Gupta O.S : Life Insurance
6. Life and General Insurance, ABPL Publications.
6. <https://www.licindia.in/>
7. <https://uiic.co.in>

SEMESTER – VI

TBOC604

DIGITAL MARKETING MANAGEMENT

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/>

SEMESTER – VI

TBOC605 BUSINESS & OFFICEMANAGEMENT

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 Business, 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, movie 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
<https://rtionline.gov.in/>
<https://wss.kseb.in>

SEMESTER – VI

TBOC606 INTERNSHIP III

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 orskype.

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

MAHATMA GANDHI UNIVERSITY
MODEL QUESTION PAPER –FIRST SEMESTER
Listening And Speaking skills in English BOCG101

MARKS:80
TIME: 3hours

PART A

ANSWER ANY TEN QUESTIONS EACH QUESTION CARRIES 2 MARKS

1. Define Skimming?
2. What is an index?
3. Which are the two kinds of Casual conversation?
4. What are the two kinds of group discussion?
5. Which are the three stages involved in making a short formal speech?
6. What is the difference between Listening and Hearing.?
7. What is mean by Telephone etiquette?
8. What do you mean by a “factual description”?
9. What is scanning?
10. Give the strong and weak forms of “Would”.
11. What are “contracted forms ‘ Give two examples.
12. What is mean by the “formal style” of speaking ?(10x2=20)

PART B

ANSWER ANY SIX QUESTIONS IN ABOUT 100 WORDS . EACH QUESTION CARRIES 5 MARKS.

13. What are the barriers of listening?
14. Write a note on Academic listening?
15. Differentiate extensive reading and Intensive Reading.
16. Why are group discussions held?
17. Write a note on Telephone manners.
18. What skills are required for effective participation in group discussions ?
19. Write a note on different strategies of reading.
20. Write a note on topic based group discussion.
21. What is the difference between British English and American English.(6X5=30)

PART C

Answer any Two questions in about 300 words each. Each question carries 15 marks.

22. Describe fest you have visited recently.
23. What are the roles and functions of a member in a groupdiscussion ?
24. You are the chairman of the College union. Prepare a Vote of Thanks to be delivered on the college day.
25. Write an essay on Tourism development in India. (2x15=30)

**MAHATMA GANDHI UNIVERSITY
B VOC DEGREE EXAMINATIONS
BUSINESS ENVIRONMENT (TBOC105)
MODEL QUESTION PAPER**

Answer any 10 questions

10*2=20

1. Define economic environment.
2. What is industrial policy?
3. What you meant by economic system.
4. What you meant by social environment?
5. What is a free market economy?
6. What you meant by Organizational structure? Name some common types of organizational structure
7. What you meant by political risk?
8. What is flatarchy?
9. What are the common tertiary sectors?
10. What is M.O.A and A.O.A
11. What is C.O.I?
12. What are books of accounts to be kept by the company under sec 129

Answer any 6 questions

6*5=30

13. What are the types of political risks?
14. What are the types of economic system?
15. Explain the forms of business organizations?
16. What are the main components of new industrial policy?
17. Explain the uses merits and demerits of Flatarchy organization?
18. Explain the sections 131 of companies' act 2013?
19. Explain the sections 132 of company's act 2013?
20. What are the components of A.O.A
21. What are the components of M.O.A

Answer any 2 questions

15*2=30

22. What is Business environment? Explain its types in detail?
23. Explain the types of Organization Structure?
24. Explain the procedure of incorporation of a company in detail as per Companies Act 2013?
25. What are the types of economic system and political system?

MAHATMA GANDHI UNIVERSITY
B VOC DEGREE EXAMINATIONS
LIFE SKILLS (PBOC104)
MODEL QUESTION PAPER

Answer any 10 questions

10*2=20

1. What is personality?
2. Explain life with Alfred Alders theory
3. What are the determinants of personality?
4. What is motivation?
5. What are the situations that lead to faulty life style?
6. What is natural inferiority?
7. What is self acceptance?
8. How can we develop self esteem?
9. State the stages of Abraham Maslow's theory?
10. What is positive thinking?
11. Explain the characteristics of personality?
12. What are the factors affecting motivation?

Answer any 6 questions

6*5=30

13. How life skills can be achieved?
14. Explain the dimensions of personality?
15. Explain the reasons for childhood inferiority?
16. Explain the factors affecting self esteem?
17. Explain the role of self concept in early life cycle?
18. Explain some tips to develop positive thinking?
19. What are the functions of behavior?
20. Describe how self evaluation contributes to learning?
21. Explain Abraham Maslow's theory

Answer any 2 questions

15*2=30

22. Explain the scope and significance of choice theory?
23. What is self esteem? explain the factors that influence self esteem?
24. Explain the difference between health effects of positive thinking and negative thinking?
25. What is self evaluation? Explain the self evaluation maintenance theory put forward by Abraham Tesser?

MAHATMA GANDHI UNIVERSITY
MODEL QUESTION PAPER
FIRST SEMESTER
FUNDAMENTALS OF ACCOUNTING TBOC106

Max.Marks :80

Hrs. 3Hrs

Part A : Answer ANY TEN of the following questions

10*2=20

1. Define Accounting? State its bases?
2. What are the errors not affecting trial balance? State examples?
3. What do you mean by double entry system of accounting? Give examples?
4. Give Journal entries for the following:
Sold goods to Anil ₹ 5000. Received from Anil 4500 in full settlement.
5. Journalize: Cash withdrawn for personal use ₹ 5000, Cash withdrawn for office use 1000.
6. What is depreciation? state its need.
7. Give the adjustment entry for outstanding expenses.
8. Give the adjustment entry for prepaid expenses.
9. What do you mean by accrued income. Give examples.
10. Why does the balance sheet gets tallied by nature, if there are no errors.
11. What a provision. Give examples.
12. Give entries of depreciation accounting.

Part B: Answer ANY SIX of the following questions

6*5=30

13. State the different types of accounts and give its rules with examples?
14. Give opening entries for the following?
Cash in hand 1000, cash at bank 5000, stock 20000, land 100000, machinery 50000, furniture 25000, owings from X 12500, prepaid insurance 500, interest received in advance 250, loan from Y 10000, owing to Z 3750.
15. Explain the methods of charging of depreciation.
16. State the differences between straight line method of depreciation and written down value method.
17. Calculate gross profit
Cost of goods sold - 4500
Closing stock - 10000
Sales - 100000
Direct expenses - 20000
18. What is a trial balance? Give an example with your own balanced,
19. Prepare balance sheet after correcting the trial balance.
Goodwill - 100000
5% debentures - 210000
Debtors - 167500
Free hold property - 390000
General reserve - 241500
Furniture - 75000
B/R - 6000
Investments - 60000

Bank balance	-	97000
Capital	-	318980

20. What is suspense account? Give an example with a balance sheet.

21. Prepare trading and P/C account.

Salaries	-	103500
Delivery expenses	-	102000
Rent	-	38250
General expenses	-	21000
Debenture interest	-	10500
Opening stock	-	241500
Purchases	-	476500
Freight and carrying	-	3750
Sales	-	918600
Closing stock	-	21500
Furniture	-	75000

Adjustments

Depreciation to be provided 10% on furniture value.

Outstanding rent	-	18000
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Part C : Answer ANY TWO of the following questions

15*2=30

22. Explain the concepts and conventions of accounting?

23. Give trial balance after journalizing and posting,

a. Commenced business with cash	50000
b. Cash purchases	25000
c. Paid into bank	25000
d. Purchase furniture through cheque	5000
e. Sold goods for cash	8500
f. Sold goods to Arvin	4000
g. Goods returned by Arvin	200
h. Cash received from Arvin 3760 discount allowed	40
i. Paid for salaries	4100
j. Goods purchased from Lal	7000
k. Goods returned by Lal	1000
l. Cash paid to Lal in full settlement	5940
m. Goods withdrawn for personal use	500

24. Prepare trading and profit and loss and balance sheet in proper form of for making the following adjustments.

Depreciate plant and machinery by 10%. Write of 500 from preliminary expenses. Provide half years debenture interest due. Leave bad and doubtful debts, provision at 5% on (debtors)

Closing stock	-	95000
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Trial balance

a) Capital	-	392500
b) Goodwill	-	25000
c) Premises	-	300000
d) Reserve and surplus	-	25000
e) 6% debentures	-	300000
f) Bills payable	-	38000

g) Creditors	-	50000
h) Plant and machinery	-	330000
i) Fixtures	-	7800
j) Debtors	-	87000
k) Cash	-	40650
l) Preliminary expenses	-	4500
m) Opening stock	-	75000
n) Purchases	-	185000
o) Sales	-	415000
p) Wages	-	84865
q) Freight and cartage	-	13115
r) Salaries	-	14500
s) Interest on debentures	-	9000
t) General expenses	-	16835
u) Provision for bad debts	-	3500
v) Bad debts	-	2110

25. Explain the accounting standards?

MAHATMA GANDHI UNIVERSITY
MODEL QUESTION PAPER –SECOND SEMESTER
Writing and presentation Skills in English BOCG201
MARKS:80
TIME: 3hours

PART A

ANSWER **ANY TEN** QUESTIONS EACH QUESTION CARRIES 2 MARKS

1. What is an abstract?
2. Write any two uses of semicolons.
3. Name one benefit of critical thinking.
4. Who is a good decision maker?
5. What is the difference between an argument and an opinion?
6. What is plagiarism?
7. What is a flip chart?
8. What is an agenda?
9. What is a prefix?
10. What is paraphrasing?
11. What is a phrase?.
12. What is deductive argument?

(10x2=20)

PART B

ANSWER **ANY SIX** QUESTIONS IN ABOUT 100 WORDS. EACH QUESTION CARRIES 5 MARKS.

13. What are the barriers to critical thinking?
14. Write a note on interview skills?
15. What are the benefits of critical thinking?
16. What is documentation?
17. Write a short note on project reports.
18. What are the strategies to write a good conclusion?
19. Write a short note on effective communication skills.
20. Write a short note on visual aids.
21. Write a letter to the Panchayath secretary describing the water scarcity problem in your area. (6 X 5 =30)

PART C

Answer **any two** questions in about 300 words each. Each question carries 15 marks.

22. Write an essay on the relationship between conformity and critical thinking.
23. What is critical thinking? What are its barriers?
24. Write an essay on women empowerment in India.
25. Describe a festival in your locality.

(2x15=30)

**MAHATMA GANDHI UNIVERSITY
B VOC DEGREE EXAMINATIONS
PUBLIC FINANCE (TBOC203)
MODEL QUESTION PAPER**

Answer any 10 questions

10*2=20

1. Define public finance?
2. What is fiscal policy?
3. What is public revenue?
4. What you mean by tax?
5. Define direct tax?
6. What are the advantages of indirect tax?
7. What you mean by 'impact of tax'?
8. What is shifting of tax?
9. What is govt. expenditure?
10. What is the meaning of govt. debt?
11. What is budget?
12. What you mean by interim budget?

Answer any 6 questions

6*5=30

13. What is the nature of public finance?
14. Which are the objectives of fiscal policy?
15. Which are the main sources of govt. income?
16. Differentiate incidence and shifting of tax?
17. Explain the effects of govt. debt?
18. What is the need of public debt?
19. How the govt. repay the debt?
20. Which are the classification of budget?
21. What is vote on account?

Answer any 2 questions

15*2=30

22. Which are the cannons/ principles of public expenditure?
23. Explain the effects of public expenditure on economic growth?
24. Classification of budget? Advantages & disadvantages of various budgets?
25. Classification and significance of tax?

MAHATMA GANDHI MODEL QUESTION PAPER
SECOND SEMESTER
BUSINESS LAW TBOC204

Max.Marks :80

Hrs. 3Hrs

Part A : Answer ANY TEN of the following questions

10*2=20

1. Define contact.
2. What is free consent?
3. What is bailment?
4. Define pledge?
5. Define an employee?
6. Differentiate pension fund and insurance fund?
7. What is a contract of guarantee?
8. What are warranties?
9. What is dissolution of a firm?
10. Define partnership.
11. What is consideration?
12. What is quasi contract?

Part B: Answer ANY SIX of the following questions

6*5=30

13. What are the essentials of a contract?
14. Explain the type of agents?
15. What are the exempted funds as per employees provident fund act?
16. What are the rights of an outgoing partner?
17. Explain the rights of an unpaid seller.
18. Explain the remedies for break of contract?
19. Explain various employees pension fund schemes?
20. Explain the conditions relating to transfer of title by non-owners?
21. Explain the liabilities of an agent.

Part C : Answer ANY TWO of the following questions

15*2=30

22. What is a contract? Explain the essentials of a valid contract.
23. Explain the nature of contract. What are the different types of a contract?
24. What is law of agency? Explain the modes of creating agency.
25. Explain the procedure of incorporation of LLP.