

# **BENGALURU CITY UNIVERSITY**

**CHOICE BASED CREDIT SYSTEM**

**(Semester Scheme with Multiple Entry and Exit Options for  
Under Graduate Course- as per NEP 2020)**

**Syllabus for Revised B.Voc.  
(Accounting and Taxation)**







**(I to VIII Semesters)**

**2022-23**



## **INTRODUCTION**




The curriculum framework for B.Voc- Accounting and Taxation degree is structured to offer a broad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The course is upgraded keeping in mind the aspirations of students, changing nature of the subject as well as the learning environment. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under NEP-2020 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. Effort has been made to integrate the use of recent technology and MOOCs to assist teaching-learning process among students. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors. In a nutshell, the course serves as plethora of opportunities in different fields' right from Accounting, Taxation, marketing and human resource management.

## **AIMS AND OBJECTIVES OF UG PROGRAMS IN B.VOC – ACCOUNTING AND TAXATION**

-  To provide knowledge regarding the basic concepts, principles and functions of Accounting and Taxation.
-  To develop business and entrepreneurial skills among the students.
-  To provide knowledge and requisite skills in different areas of management like Accounting, taxation, human resource, finance, operations and marketing to give a holistic understanding of a business system.
-  To equip the students with knowledge related to qualitative and quantitative techniques for critical thinking and problem solving.
-  To provide practical industrial exposure to the students to gain managerial competencies and business acumen while attaining a holistic understanding of a business/industry.
-  To inculcate global view of the industrial and organizational establishments and their functions for taking viable decisions in international business setting.

## **PROGRAM OUTCOME**

-  **PO1:** Graduates will have adequate Knowledge and Skills so they are work ready at each exit point of the programme.
-  **PO2:** Graduates will be able to work in retail industry and contribute to economic development of the country.

-  **PO3:** Graduates will be successful in pursuing higher studies in their respective domain.
-  **PO4:** Graduates will have adequate entrepreneurial skills to start their own enterprise.
-  **PO5:** Graduates will pursue career path in teaching or research.

## **DEPARTMENT OF COMMERCE**

### **1. TITLE AND COMMENCEMENT**

- a. These regulations shall be called “The Regulations Governing the Choice Based Credit System Semester Scheme with Multiple Entry and Exit Options in the Undergraduate, and Postgraduate Degree Programmes in the Faculty of Business Management Program.
- b. Regulations shall come into force from the Academic Year 2021-22.

### **2. SALIENT FEATURES OF THE FOUR YEARS MULTIDISCIPLINARY UNDERGRADUATE PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS**

- a. The program shall be structured in a semester mode with multiple exit options with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively. The candidate who completes the four years Undergraduate Program, either in one stretch or through multiple exits and re-entries would get a Bachelor's degree with Honours.
- b. The four year undergraduate Honours degree holders with research component and a suitable grade are eligible to enter the 'Doctoral (Ph.D.) Program in a relevant discipline or to enter 'Two Semester Master's Degree programme with project work.
- c. Candidates who wish to enter the Masters/Doctoral programme in a discipline other than the major discipline studied at the undergraduate programmes; have to take additional courses in the new discipline to meet the requirement or to make up the gap between the requirement and the courses already studied.
- d. There may be parallel five year integrated Master's degree programmes with exit options at the completion of third and fourth years, with the undergraduate basic degree and post-graduate diploma in a discipline, respectively.
- e. There may also be an integrated doctoral programme with exit option at the end of the first year with the Master's degree.
- f. The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
- g. The Multidisciplinary Undergraduate Programme may help in the improvement of all the educational outcomes, with a flexible and imaginative curricular approach. The program provides for both breadth and depth in diverse areas of knowledge. A range of courses are offered with rigorous exposure to multiple disciplines and areas, while specializing in one or two areas. The programme

fulfils knowledge, vocational, professional and skill requirements along-side humanities and arts, social, physical and life sciences, mathematics, sports etc.

- h. The curriculum combines conceptual knowledge with practical engagement and understanding that has relevant real world application through practical laboratory work, field work, internships, workshops and research projects.
- i. A few courses are common to all students which contribute to the breadth of study and two areas of specialization in disciplinary areas provides for depth of study.
- j. The areas of specialization which the students are required to choose are either two disciplines/ subjects or a discipline called 'major' (e.g. History or Economics or Physics or Mathematics) and an area of additional discipline called 'minor' (e.g. Music or Sports or Geography). Students gain deep disciplinary knowledge through theory and practical experiences in their area of specialization (major). They gain a reasonable understanding of the area of additional study (minor) that they choose. Students can choose subject combinations across 'streams' (e.g. a student can choose a 'major' in physics and combine it with a 'minor' in history or Music or Sports). One of the disciplines can also be a vocational subject or Teacher Education.
- k. The students may study two disciplines at the same level or breadth up to the sixth semester and choose one of them for study in the fourth year to obtain the Honours degree in that discipline. A student who wishes to get dual honours degrees may repeat the fourth year of the program in the second discipline.
- l. The students may choose one discipline and vocational subject or Teacher Education for their study in the undergraduate program. This will enable them to get an Honours degree either in the discipline or in the vocational subject/ Teacher Education or both, in the discipline and in the vocational subject/ Teacher Education.
- m. Skills shall be explicitly integrated, highly visible, taught in context, and have explicit assessment. The skills shall include abilities in language and communication, working in diverse teams, critical thinking, problem solving, data analysis and life skills.
- n. Students shall be given options to choose courses from a basket of courses which the institution is offering. There shall be no rigidity of combination of subjects.

The Four-Year Choice Based Credit System Semester Scheme makes the product of a University at par with the global practices in terms of academic standards and evaluation strategies. In the emerging scenario of Internationalization of Indian Higher Education, it is imperative that the Universities in India should follow this system so that the mobility of their products both within and across the geographical jurisdiction becomes possible.

### **The Salient Features of the Credit Based Semester Scheme**

Each course shall carry certain number of credits. Credits normally represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc. In the proposed programs, generally one hour of instructions per week in a semester is assigned one credit. In terms of evaluation, one credit is generally equivalent to 25 marks in a semester. Thus a 3 or 4 credits course will be assessed for 100 marks, 2 credits courses are assessed for 50 marks and one credit course will be assessed for 25 marks. What matters for the calculation of Semester Grade Point Average (SGPA) or the Cumulative Grade Point Average (CGPA) is the percentage of marks secured in a course and the credits assigned to that course.

On this basis, generally, a three-year six-semester undergraduate program will have around 140 credits, and a four-year eight-semester honours degree program will have around 180 credits and a five-year ten-semester master's degree programme will have 220 credits.

#### **The general features of the Credit Based Semester Scheme are,**

- a) The relative importance of subjects of study is quantified in terms of credits.
- b) The subjects of study include core, elective, ability/skill enhancement courses
- c) The programme permits horizontal mobility in course selections.
- d) The students shall take part in co-curricular and extension activities.
- e) The declaration of result is based on Semester Grade Point Average (SGPA) or Cumulative Grade Point Average (CGPA) earned.

**3. PROGRAMME:** · Bachelor of Vocation – Accounting and Taxation (Honours.) and Master of Vocation (M.VOC).

**4. DURATION OF PROGRAMMES, CREDITS REQUIREMENTS AND OPTIONS:** The undergraduate degree should be of either a three- or four-year duration, with multiple entry and exit options within this period, The four year multidisciplinary Bachelor's programme is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The four-year programme may also lead to a degree with Research, if the student completes a rigorous research project in the major area(s) of study. Thus the undergraduate programmes shall extend over four academic years (Eight Semesters) with multiple entry and exit options. The students can exit after the completion of one academic year (Two semesters) with the Certificate in a discipline or a field; Diploma after the study of two academic years (Four Semesters) and Regular Bachelor Degree after the completion of three academic years (Six Semesters).The successful completion of Four Years undergraduate Programme would lead to Bachelor Degrees with Honours in a discipline/subject. Each semester shall consist of at least 16 weeks of study with a minimum of 90 working days (excluding the time spent for the conduct of final examination of each semester).

## THE CREDIT REQUIREMENTS ARE AS FOLLOWS

EXIT WITH	Min. Credits Requirement *	NSQF Level
<b>Certificate</b> at the Successful Completion of First Year (Two Semesters) of Four Years Multidisciplinary UG Degree Programme	48	5
<b>A Diploma</b> at the Successful Completion of the Second Year (Four Semesters) of Four Years Multidisciplinary UG Degree Programme	96	6
<b>Basic Bachelor Degree</b> at the Successful Completion of the Third Year (Six Semesters) of Four Years Multidisciplinary Undergraduate Degree Programme	140	7
<b>Bachelor Degree with Honours in a Discipline</b> at the Successful Completion of the Four Years (Eight Semesters) Multidisciplinary Undergraduate Degree Programme	180	8

\*Details of credits are described later in this report.

The students shall be required to earn at least fifty per cent of the credits from the Higher Education Institution (HEI) awarding the degree or diploma or certificate. Provided further that, the student shall be required to earn the required number of credits in the core subject area necessary for the award of the degree or Diploma or Certificate, as specified by the degree awarding HEI, in which the student is enrolled.

### 5. National Skills Qualifications Framework

The progressive curriculum proposed shall position knowledge and skills required on the continuum of novice problem solvers (at entry level of the program) to expert problem solvers (by the time of graduation):

At the end of first year	Ability to solve well defined problem
At the end of second year	Ability to solve broadly defined problems
At the end of third year	Ability to solve complex problems that are ill structured requiring multi-disciplinary skills to solve them
During fourth year	Experience of workplace problem solving in the form of Internship or Research Experience preparing for Higher Education or Entrepreneurship Experience At the end of first year At the end of second year At the end of third year During fourth year

The Integrated Master's Degree Programmes shall extend over five academic years (Ten Semesters) with exit options with Regular Bachelor Degree after successful completion of three academic years (Six Semesters) of study and Bachelor Degree with Honours in a discipline/ subject at the end of four academic years (Eight Semesters). Completion of five years of integrated Master's Degree Programme would lead to Master's degree in a subject.

**Credit Requirements:** The candidates shall complete courses equivalent to a minimum of,

- 140 credits to become eligible for the Regular Bachelor Degree,
- 180 credits to become eligible for the Bachelor Degree with Honours
- 220 credits to become eligible for the Integrated Master's Degree.

- **Master's Degree Programmes will be of One Academic Year (Two Semesters) for the Four Years Honours Degree holders and**
- **Master's Degree Programmes will be of Two Academic Years (Four Semesters) for the three years basic or three years Honours Degree holders.**
- **Two Years Master's Degree Programmes will have exit option at the end of One Academic Year (Two Semesters) with the Post-graduate Diplomas in the respective disciplines/ subjects, provided they earn a minimum of 44 credits as follows:**

- 44 Credits after the Bachelor Degree to become eligible for the PG Diploma
- 88 Credits after the Bachelor Degree to become eligible for the Master's Degree

It is optional to the candidate to exit or not, after two, four and six semesters of the undergraduate programme with Certificate, Diploma and with Regular Bachelor Degree, respectively. He/she will be eligible to re-join the programme at the exit level to complete either the diploma, degree or the honours degree. Further, all the candidates will be awarded Bachelor degrees on successful completion of three academic years (Six Semesters) of the undergraduate programmes.

A student will be allowed to enter/re-enter only at the Odd Semester and can only exit after the Even Semester. Re-entry at various levels as lateral entrants in academic programmes should be based on the earned credits and proficiency test records.

## **6. ACADEMIC BANK OF CREDITS (ABC)**

The Academic Bank of Credits (ABC), a national-level facility will promote the flexibility of the curriculum framework and interdisciplinary/multidisciplinary academic mobility of students across the Higher Education Institutions (HEIs) in the country with appropriate “credit transfer” mechanism. It is a mechanism to facilitate the students to choose their own learning path to attain a Degree/

Diploma/Certificate, working on the principle of multiple entry and exit as well as anytime, anywhere, and any level of learning. ABC will enable the integration of multiple disciplines of higher learning leading to the desired learning outcomes including increased creativity, innovation, higher order thinking skills and critical analysis. ABC will provide significant autonomy to the students by providing an extensive choice of courses for a programme of study, flexibility in curriculum, novel and engaging course options across a number of higher education disciplines/ institutions.

## **7. ELIGIBILITY FOR ADMISSIONS**

A candidate who has passed two years Pre-University Examination conducted by the Pre-University Education Board in the State of Karnataka or any other examination considered as equivalent thereto shall be eligible for admission to these programmes.

## **8. ELIGIBILITY FOR ADMISSION TO POST-GRADUATE PROGRAMMES**

- a) GENERAL: Candidates who have passed the three year Bachelor's degree examination of the University or any other University considered as equivalent thereto, with the respective subject as optional / major / special / main subject, are eligible for admission to the two years Master's Degree programmes provided they have secured a minimum of CGPA of 4.0 or 40% marks in the aggregate of all the subjects and CGPA of 5 or 50% marks (CGPA of 4.5 or 45% marks for SC/ST/Category I/Differently abled candidates/) marks in the major/cognate subject.
- b) Candidates who have passed the four year Bachelor's honours degree examination of the University or any other University considered as equivalent thereto, with the respective subject as optional / major / special / main subject, are eligible for admission to the one year Master's Degree programmes provided they have secured a minimum CGPA of 5 or 50% marks (CGPA of 4.5 or 45% marks for SC/ST/Category I/Differently abled candidates/) marks in the subject.

The specific requirements and relaxations admissible for specific Master's Degree Programmes shall be as prescribed by the respective Boards of Studies, approved by the Academic Council and notified by the University.

## **9. MEDIUM OF INSTRUCTION**

The medium of instruction and examination shall be English or Kannada.

## **10. SUBJECTS OF STUDY**

The Components of Curriculum for Four Years Multidisciplinary Undergraduate Programme:  
The Category of Courses and their Descriptions are given in the following Table:



SL.NO	CATEGORY OF COURSES	OBJECTIVE/OUTCOME
1	Languages	Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication. In addition to English, a candidate shall opt for any of the languages studied at the Pre-University or equivalent level.
2	Ability Enhancement Courses	Ability enhancement courses are the generic skill courses which are basic and needed for all to pursue any career. These courses ensure progressions across careers. They enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
3	Skill Enhancement/Development Courses /Vocational courses	Skill Enhancement courses are to promote skills pertaining to a particular field of study. The purpose of these courses is to provide students life-skills in hands on mode so as to increase their employability/ Self-employment. The objective is to integrate discipline related skills in a holistic manner with general education. These courses may be chosen from a pool of courses designed to provide value-based and/or skill based knowledge. The University can suggest its own courses under this category based on its expertise, specialization, requirements, scope and need.
	Foundation/ Discipline based Introductory Courses	Foundation /Introductory courses bridge the gap for a student if he/she has not got a basic groundwork in a specific area of discipline. These courses will supplement in better understanding of how to integrate knowledge to application into a society.
4	Major Discipline Core Courses	A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which a candidate should compulsorily study as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen. These

		<p>courses are to be taught uniformly across all universities with minimum deviation. The purpose of fixing core courses is to ensure that all the institutions follow a minimum common curriculum so that each institution adheres to a common minimum standard which makes credit transfer and mobility of students easier.</p>
	Major Discipline Elective Courses	<p>Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/ subject/domain or which nurtures the candidate's proficiency/skill.</p> <p>Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.</p> <p>The institutions have freedom to have their own courses based on their expertise, specialization, requirements, scope and need. The elective courses may be of interdisciplinary nature</p>
	Minor Discipline Courses	<p>A Minor Discipline is a secondary specialization that one may choose to pursue in addition to a Major Discipline. They may be related areas of studies or two distinct areas of studies which are not interrelated at all.</p>
5	Open or Generic Elective Courses	<p>Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. The purpose of these is to offer the students the option to explore disciplines of interest beyond the choices they make in core and discipline specific elective courses.</p> <p><b>Note:</b> A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Open or Generic Electives.</p>

Project work/ Dissertation/ Internship/ Entrepreneurship	Project work is a special course involving application of knowledge in solving / analysing / exploring a real life situation / difficult problem/ data analysis. Project Work has the intention to provide research competencies at undergraduate level. It enables to acquire special/ advanced knowledge through support study/a project work. Candidates shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum
Co-curricular and Extension Activities	These activities help in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, Enthusiasm, and Positive thinking are some of the facets of personality development and the outcomes of these activities

### 10.1 ABILITY ENHANCEMENT COURSES:

Ability Enhancement (AE) Courses can be divided into two categories:

- a) AE Compulsory Courses (AECC): The universities may have common curriculum for these papers. There may be one paper each at least in the first four semesters viz.
  - Environmental Studies and
  - Constitution of India.

In addition to these, two languages shall be studied in the first four semesters of the Undergraduate Programmes.

- b) Skill Enhancement Courses (SEC): The universities may offer from a common pool of papers listed by KSHCE/ National Regulatory Bodies such as UGC or GEC/ NHERC or the universities may frame some papers, in addition to the list suggested.

### 10.2 LANGUAGES:

Two languages are to be studied out of which one shall be Kannada and the other shall be either English or an Indian Language or other Foreign language: English, Sanskrit, Hindi, Tamil, Telugu, Malayalam, Marathi, Konkani, Urdu, Persian, Arabic, German, French, Latin, Russian, Japanese and any other language prescribed/ approved by the university

- a) The Candidates shall study two languages in the first four semesters of the programs. The students who have studied Kannada at the school and/or Pre University or equivalent level, shall opt Kannada as one of the languages and study it in the first four semesters of the programmes. In addition to Kannada, the students shall opt for another language from the languages offered in the university/college and study it in the first two semesters of the programmes. They may continue to study the same language in the second year or may choose different language in the second year. A candidate may opt for any language listed above even if the candidate has not studied that language at PUC or equivalent level.
- b) Students who have not studied Kannada at any level from school to Pre University shall study Kannada as functional language in one of the first two semesters along with another language of their choice. They shall study any two languages of their choice in the remaining three semesters. They may change the languages every year. With the permission of the University, a candidate may opt for any other language listed above even if the candidate has not studied that language at PUC or equivalent level
- c) Speech/hearing/visually impaired/mentally challenged and study disabled students are exempted from studying one of the languages prescribed under para 8.2 above.

### **10.3 A) SKILL ENHANCEMENT COURSES (COMMON FOR ALL PROGRAMMES):**

- i. Any four skill enhancement/development courses are to be studied in the first six semesters, one per semester as prescribed by the concerned faculty and approved by the Academic Council. The courses may include the following:

SEM	B.COM./BBA/BMS/BHM/B.VOC
I/II	Digital Fluency/ Creativity and Innovation
III/IV	Artificial Intelligence/ Financial Education and Investment Awareness
V	Cyber Security/ Entrepreneurship
VI	Professional Communication / German / French/

- ii. The core course or allied subject each in the seventh and eight semesters of the honours programme and the integrated Master's degree programme or in the first and second semesters of the post-graduate programmes, and one open elective in the ninth semester of the integrated master's programmes are to be studied as prescribed by the respective Board of studies and approved by the Academic council. The soft core courses may include research methodology course, one of the foreign languages such as German, French etc. or any other course prescribed by the university from time to time.

#### **10.4 VOCATIONAL SUBJECTS:**

Advertising, Computer Applications, Electronic Equipment Maintenance, Entrepreneurship Development, Instrumentation, Office/Home Management and Secretarial Practice, Sales Promotion and Management, Tax Procedure and Practice, Tourism and Travel Management and any other subjects introduced from time to time.

#### **10.5 CO-CURRICULAR AND EXTENSION ACTIVITIES**

A student shall opt for two of the following activities offered in the college, in each of the first six semesters of the undergraduate programmes. The activity carries a credit each for each of the activities and will be internally assessed for 50 marks.

- a. Physical Education or Activities related to Yoga/ Sports and Games
- b. N.S.S. / N.C.C / Ranger and Rovers/Red cross
- c. Field studies / Industry Implant Training
- d. Involvement in campus publication or other publications
- e. Publication of articles in newspapers, magazines
- f. Community work such as promotion of values of National Integration, Environment, Human rights and duties, Peace, Civic sense etc.
- g. A Small project work concerning the achievements of India in different fields
- h. Evolution of study groups/seminar circles on Indian thoughts and ideas
- i. Activity exploring different aspects of Indian civilizations
- j. Involvement in popularization programmes such as scientific temper
- k. Innovative compositions and creations in music, performing and visual arts etc.
- l. Any other activities such as Cultural Activities as prescribed by the University.
- m. Evaluation of Co-curricular and Extension Activities shall be as per the procedure evolved by the college from time to time.

#### **11. ATTENDANCE AND CHANGE OF SUBJECTS**

11.1 A candidate shall be considered to have satisfied the requirement of attendance for a semester if he/she attends not less than 75% of the number of classes actually held up to the end of the semester in each of the subjects. There shall be no minimum attendance requirement for the Co-curricular and extension activities.

11.2 An option to change a language/subject may be exercised only once within four weeks from the date of commencement of the/III Semester on payment of fee prescribed.

11.3 Whenever a change in a subject is permitted, the attendance in the changed subject shall be calculated by taking into consideration the attendance in the previous subject studied

11.4 If a candidate represents his/her institution / University/ Karnataka State/ Nation in Sports /NCC / NSS / Cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated, based on the recommendation of the Head of the Institution concerned. If a candidate is selected to participate in national level events such as Republic Day Parade etc., he/she may be permitted to claim attendance for actual number of days participated based on the recommendation of the head of the Institution concerned.

11.5 A candidate who does not satisfy the requirement of attendance in one or more courses/ subjects shall not be permitted to take the University examination of these courses/ subjects and the candidate shall seek re-admission to those courses/ subjects in a subsequent year.

## **12. COURSE PATTERNS AND SCHEMES OF EXAMINATIONS**

The details of the Course Patterns (hours of instructions per week) and the Schemes of Examinations of the different degree programmes are given in the program matrix. The Syllabi of the courses shall be as prescribed by the College.

## **13. PEDAGOGY ACROSS ALL PROGRAMMES**

Effective learning requires appropriate curriculum, an apt pedagogy, continuous formative assessment and adequate student support. The intention is to contextualize curriculum through meaningful pedagogical practices, which determine learning experiences directly influencing learning outcomes. Active, cooperative, collaborative and experiential learning pedagogies are some of the examples. Use of technology in creating learning environment that connects learners with content, peers and instructors all through the learning process respecting the pace of learners is need of the hour

- a. Classroom processes must encourage rigorous thinking, reading and writing, debate, discussion, peer learning and self-learning.
- b. The emphasis is on critical thinking and challenge to current subject orthodoxy and develop innovative solutions. Curricular content must be presented in ways that invite questioning and not as a body of ready knowledge to be assimilated or reproduced. Faculty should be facilitators of questioning and not authorities on knowledge.
- c. Classroom pedagogy should focus on the 'how' of things i.e. the application of theory and ideas. All courses including social sciences and humanities should design projects and practicums to enable students get relevant hands-on experiences.
- d. Learning must be situated in the Indian context to ensure that there is no sense of alienation from their context, country and culture.



- e. Classroom processes must address issues of inclusion and diversity since students are likely to be from diverse cultural, linguistic, socio-economic and intellectual backgrounds.
- f. Cooperative and peer-supported activities must be part of empowering students to take charge of their own learning.
- g. Faculty will have the freedom to identify and use the pedagogical approach that is best suited to a particular course and student.
- h. Pedagogies like PBL(Problem / Project Based Learning), Service Learning be brought into practice as part of curriculum. Experiential learning in the form of internship with a specified number of credits is to be made mandatory.
- i. Blended learning (BL) mode is to be used to help learners develop 21st century skills along with the effective learning and skill development related to the subject-domains. BL should be carefully implemented and should not be replacing classroom time as a privilege. Every institute should strive to be a model institute to demonstrate a successful implementation of BL in the higher education of our country.

#### **14.CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT**

Total marks for each course shall be based on continuous assessments and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, it is necessary to have uniform pattern of 40 : 60 for CIA and Semester End theory examinations respectively and 50 : 50 for IA and Semester End practical examinations respectively, in all the Universities, their Affiliated and Autonomous Colleges.

<b>TOTALMARKS FOR EACH COURSE</b>	<b>100%</b>
Continuous assessment (C1) :	20% marks
Continuous assessment (C2):	20% marks
Semester End Examination (C3):	60% marks.

#### **15.EVALUATION PROCESS OF IA MARKS SHALL BE AS FOLLOWS.**

-  The first component (C1) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be completed after completing 50% of syllabus of the course/s and within 45 working days of semester program.
-  The second component (C2) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, internship / industrial practicum / project work

etc. This assessment and score process should be based on completion of remaining 50 percent of syllabus of the courses of the semester.

- ✚ During the 17th – 19th week of the semester, a semester end examination shall be conducted by the University for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- ✚ In case of a student who has failed to attend the C1 or C2 on a scheduled date, it shall be deemed that the student has dropped the test. However, in case of a student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Program Coordinator / Principal. The Program Coordinator / Principal in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester end examinations.
- ✚ For assignments, tests, case study analysis etc., of C1 and C2, the students should bring their own answer scripts (A4 size), graph sheets etc., required for such tests/assignments and these be stamped by the concerned department using their department seal at the time of conducting tests / assignment / work etc.
- ✚ The outline for continuous assessment activities for Component-I (C1) and Component-II (C2) of a course shall be as under.

**a. Outline for continuous assessment activities for C1 and C2 Activities**

Activities	C1	C2	Total Marks
Session Test	10% marks	10% marks	20
Seminars/Presentations/Activity	10% marks	-	10
Case study /Assignment / Fieldwork / Project work etc.	-	10% marks	10
Total	20% marks	20% marks	40

- b. For practical course of full credits, Seminar shall not be compulsory. In its place, marks shall be awarded for Practical Record Maintenance.(the ratio is 50% : 50%).
- c. Conduct of Seminar, Case study / Assignment, etc. can be either in C1 or in C2 component at the convenience of the concerned teacher.
- d. The teachers concerned shall conduct test / seminar / case study, etc. The students should be informed about the modalities well in advance. The evaluated courses / assignments during component I (C1) and component II (C2) of assessment are immediately provided to the candidates after obtaining acknowledgement in the register by the concerned teachers(s) and



maintained by the Chairman in the case of a University Post-Graduate Department and the Principal / Director in the case of affiliated institutions. Before commencement of the semester end examination, the evaluated test, assignment etc. of C1 and C2 shall be obtained back to maintain them till the announcement of the results of the examination of the concerned semester.

- e. The marks of the internal assessment shall be published on the notice board of the department / college for information of the students.
- f. The Internal assessment marks shall be communicated to the COE at least 10 days before the commencement of the Semester End examinations and the COE shall have access to the records of such periodical assessments.
- g. There shall be no minimum in respect of internal assessment marks.
- h. Internal assessment marks may be recorded separately. A candidate, who has failed or rejected the result, shall retain the internal assessment marks.

## **16. MINIMUM FOR A PASS**

- a. No candidate shall be declared to have passed the Semester Examination as the case may be under each course/paper unless he/she obtains not less than 35% marks in written examination / practical examination and 40% marks in the aggregate of written / practical examination and internal assessment put together in each of the courses and 40% marks (including IA) in Project work and viva wherever prescribed.
- b. A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as theory papers / practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each unit.
- c. The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B+).
- d. A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
- e. The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL(Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- f. If a candidate fails in a subject, either in theory or in practical's, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the

programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's, separately) as stated above.

## **17. CARRYOVER**

Candidates who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations. (A candidate who fails in a lower semester examination may go to the higher semester. However, No candidate shall be permitted to take the a) fifth semester examination unless he/she passes all courses/papers of the first semester examination and b) no candidate shall be permitted to take the sixth semester examination unless he/she passes all courses/papers of the first and second semester examinations. Similarly, no candidate shall be permitted to take the c) seventh semester examination unless he/she passes all papers of the first three semester examinations, and d) no candidate shall be permitted to take the 8th semester examination unless he/she passes all papers of the first four semesters examinations).

## **18. CLASSIFICATION OF SUCCESSFUL CANDIDATES**

An alpha-sign grade, the eight point grading system, as described below may be adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programme and the corresponding overall alpha-sign grades. If some candidates exit at the completion of first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of

- Certificate in Arts/ Science/ Commerce
- Diploma in Arts/ Science/ Commerce
- Bachelor's Degree in Arts/ Science/ Commerce
- Bachelor's Degree with Honours in a Discipline/Subject

In addition to the above, successful candidates at the end of tenth semester of the integrated Master's Degree Programmes, shall also be classified on the basis of CGPA obtained in the ten semesters of the Programmes. Likewise, the successful candidates of one year or two semester's Master's Degree Programmes are also classified on the basis of CGPA of two semesters of the Master's Degree Programmes,

**TABLE II: FINAL RESULT / GRADES DESCRIPTION**

<b>Semester GPA/Program CGPA</b>	<b>Alpha-Sign /Letter Grade</b>	<b>Semester/Program % of Marks</b>	<b>Result / Class Description</b>
9.00-10.00	<b>O (Outstanding)</b>	90.0-100	Outstanding
8.00-<9.00	<b>A+ (Excellent)</b>	80.0-<90.0	First Class Exemplary
7.00-<8.00	<b>A(Very Good)</b>	70.0-<80.0	First Class Distinction
6.00-<7.00	<b>B+(Good)</b>	60.0-<70.0	First Class
5.50-<6.00	<b>B(Above Average)</b>	55.0-<60.0	High Second Class
5.00-<5.50	<b>C(Average)</b>	50.0-<55.0	Second Class
4.00-<5.00	<b>P(Pass)</b>	40.0-<50.0	Pass Class
Below 4.00	<b>F(Fail)</b>	Below 40	Fail/Reappear
Ab(Absent)	-	Absent	-

The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in Appendix C:

## **19. REJECTION OF RESULTS**

- A candidate may be permitted to reject result of the whole examination of any semester. Rejection of result course/paper wise or subject wise shall not be permitted.
- The candidate who has rejected the result shall appear for the immediately following examination.
- The rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.
- Application for rejection of results along with the payment of the prescribed fee shall be submitted to the COE with the original statement of marks within 30 days from the date of publication of the result.
- A candidate who rejects the result is eligible for only SGPA/CGPA or Class and not for ranking.

## **20. IMPROVEMENT OF RESULTS**

- A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.

- b. The reappearance may be permitted during the period N+2 years (where N refers to duration of the program) without restricting it to the subsequent examination only.
- c. The student may be permitted to apply for improvement examination 45 days in advance of the pertinent semester examination whenever held.
- d. If a candidate passes in all the subjects in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the earlier result.
- e. A candidate who has appeared for improvement examination is eligible for class/CGPA only and not for ranking.
- f. Internal assessment (IA) marks shall be shown separately. A candidate who wants to improve the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the IA marks already obtained.
- g. A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.

## **21. TRANSFER OF ADMISSION:**

Transfers of admissions are permissible only for odd semesters for students of other universities and within the University.

### **21.1 CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.**

- a. His/her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfil the attendance requirements as per the College Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

### **21.2 CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.**

- a. A Candidate migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters / years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.

- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfil the attendance requirements as per the University Regulation.
- d. The candidate who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

## **22. POWER TO REMOVE DIFFICULTIES**

If any difficulty arises in giving effect to the provisions of these regulations, the Principal may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty. Every order made under this rule shall be subject to ratification by the Appropriate College Authorities.

## **23. REPEAL AND SAVINGS**

The existing Regulations governing three years Bachelor Degree Programmes in the faculties of Arts, Science and Commerce shall stand repealed. However, the above Regulations shall continue to be in force for the students who have been admitted to the course before the enforcement of this regulation.

### **TEMPLATE FOR IAT INTERNALASSESSMENT TEST B.VOC – ACCOUNTING AND TAXATION**

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 20

#### **SECTION-A (Based on the Remembering)**

1. Answer Any Two of the following questions. Each carries Two Marks. (2 x 2= 4)
- a.
  - b.
  - c.

#### **SECTION- B (Understanding and Applying)**

- II. Answer Any Two of the following questions. Each carries Eight marks. (2 x8= 16)
- 2.
  - 3.
  - 4.

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**APPEARANCE FOR THE EXAMINATION**

A candidate shall be considered to have appeared for the examination only if he/ she has submitted the prescribed application for the examination along with the required fees to the College

**SEMESTER END EXAMINATION**  
**B.VOC – ACCOUNTING AND TAXATION**

Course Code:  
Duration: 2.00 Hours

Name of the Course:  
Total Marks: 60

**SECTION-A**  
**(Conceptual Questions)**

1. Answer any Five of the following questions. Each question carries Two Marks. (5x2= 10)

- a.
- b.
- c.
- d.
- e.
- f.
- g.

**SECTION- B**  
**(Application Questions)**

Answer any Four of the following question. Each question carries Five Marks. (4x5= 20)

- 2.
- 3.
- 4.
- 5.
- 6.

**SECTION- C**  
**(Analyses and Understanding Questions)**

Answer Any Two of the following question. Each question carries Twelve Marks. (2x12=24)

- 7.
- 8.
- 9.

**SECTION- D**  
**(Skill Development Questions)**

Answer Any One of the following question carries Six Marks. (1 x6= 06)

- 10.
- 11.

**A. Program Structure**  
**Proposed Scheme of Teaching & Evaluation for B.VOC (Basic/Hons) with**  
**Accounting and Taxation as Core subject**

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.VOC.AC.1.1	Fundamentals of Financial Accounting	DSC	4+0+0	60	40	100	4
4	B.VOC.AC.1.2	Quantitative Aptitude for Business Decisions	DSC	4+0+0	60	40	100	4
5	B.VOC.AC.1.3	Business Dynamics and Entrepreneurship	DSC	4+0+0	60	40	100	4
6	B.VOC.AC.1.4	Digital Fluency	SEC-SB	1+0+2	25	25	50	2
7	B.VOC.AC.1.5	Yoga	SEC-VB	0+0+2	-	25	25	1
8	B.VOC.AC.1.6	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
9	B.VOC.AC.1.7	Open Elective: Accounting for Everyone	OEC	3+0+0	60	40	100	3
	Sub –Total (A)				385	315	700	25

## Semester II

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language - I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
12	B.VOC.AC.2.1	Financial Accounting	DSC	4+0+0	60	40	100	4
13	B.VOC.AC.2.2	Financial Markets and Services	DSC	4+0+0	60	40	100	4
14	B.VOC.AC.2.3	Quantitative Techniques for Business	DSC	4+0+0	60	40*	100	4
15	B.VOC.AC.2.4	Environmental Studies	AECC	3+0+0	30	20	50	2
16	B.VOC.AC.2.5	Sports	SEC-VB	0+0+2	-	25	25	1
17	B.VOC.AC.2.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
18	B.VOC.AC.2.7	Open Elective: Financial Literacy	OEC	3+0+0	60	40	100	3
Sub –Total (B)					390	310	700	25

*\* Practical Component of the paper in lieu of CIE.*

*Paper 2.3-DSC- Quantitative Techniques for Business, 20 Marks will be for Computer Practical Record and 20 Marks will be for Practical Exam to be conducted by BOE.*

**EXIT OPTION WITH CERTIFICATION – With ability to Solve Well Defined Problems**



### Semester III

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language - I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.VOC.AC.3.1	Financial Management	DSC	4+0+0	60	40	100	4
22	B.VOC.AC.3.2	Monetary and Fiscal Policy	DSC	4+0+0	60	40	100	4
23	B.VOC.AC.3.3	Marketing Management	DSC	4+0+0	60	40	100	4
24	B.VOC.AC.3.4	Financial Education and Investment Awareness	SEC - SB	1+0+2	30	20	50	2
25	B.VOC.AC.3.5	Sports	SEC-VB	0+0+2	-	25	25	1
26	B.VOC.AC.3.6	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
27	B.VOC.AC.3.7	Open Elective: Personal Finance and Planning	OEC	3+0+0	60	40	100	3
Sub –Total (C)					390	310	700	25

**Semester IV**

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language - I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
30	B.VOC.AC.4.1	Cost Accounting	DSC	4+0+0	60	40	100	4
31	B.VOC.AC.4.2	Income Tax – I	DSC	4+0+0	60	40	100	4
32	B.VOC.AC.4.3	Information Technology in Accounting	DSC	3+0+2	60	40*	100	4
33	B.VOC.AC.4.4	Constitution of India	SEC-SB	3+0+0	30	20	50	2
34	B.VOC.AC.4.5	Sports	SEC-VB	1+0+2	25	25	50	2
35	B.VOC.AC.4.6	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	1+0+2	25	25	50	2
36	B.VOC.AC.4.7	Open Elective: Investing in Stock Market	OEC	3+0+0	60	40	100	3
Sub –Total (D)					390	310	700	25

*\* Practical Component of the paper in lieu of CIE.*

*Paper 4.3-DSC- Information Technology in Accounting, 20 Marks will be for Computer Practical Record and 20 Marks will be for Practical Exam to be conducted by BOE.*

**EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.**

**Semester V**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Category of Courses</b>	<b>Teaching Hours per Week (L + T + P)</b>	<b>SEE</b>	<b>CIE</b>	<b>Total Marks</b>	<b>Credits</b>
37	B.VOC.AC.5.1	Corporate Accounting – I	DSC	4+0+0	60	40	100	4
38	B.VOC.AC.5.2	Income Tax – II	DSC	4+0+0	60	40	100	4
39	B.VOC.AC.5.3	Business Regulations	DSC	4+0+0	60	40	100	4
40	B.VOC.AC.5.4	Elective Paper – 1	DSE	4+0+0	60	40	100	3
41	B.VOC.AC.5.5	Accounting for Services	VOC	2+0+2	60	40	100	3
42	B.VOC.AC.5.6	Cyber Security	SEC – SB	1+0+2	25	25	50	2
43	B.VOC.AC.5.7	Internship – 1	Intern - 1	1+0+2	-	50	50	2
44	B.VOC.AC.5.8	Sports	SEC-VB	0+0+2	-	25	25	1
45	B.VOC.AC.5.9	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
		<b>Sub –Total (E)</b>			<b>325</b>	<b>325</b>	<b>650</b>	<b>24</b>

**Semester VI**

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
46	B.VOC.AC.6.1	Corporate Accounting - II	DSC	4+0+0	60	40	100	4
47	B.VOC.AC.6.2	Taxation of Firms and Companies	DSC	4+0+0	60	40	100	4
48	B.VOC.AC.6.3	Human Resource Management	DSC	4+0+0	60	40	100	4
49	B.VOC.AC.6.4	Elective Paper – 2	DSE	4+0+0	60	40	100	3
50	B.VOC.AC.6.5	Tally ERP	VOC	2+0+2	60	40*	100	3
51	B.VOC.AC.6.6	Professional Communication	SEC – SB	2+0+2	25	25	50	2
52	B.VOC.AC.6.7	Internship – 2	Intern - 2	1+0+2	-	50	50	2
53	B.VOC.AC.6.8	Sports	SEC-VB	1+0+2	-	25	25	1
54	B.VOC.AC.6.9	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	1+0+2	-	25	25	1
Sub –Total (F)					325	325	650	24
Grand total – 2205					2205	1895	4100	

*\*In lieu of CIE Practical will be conducted by BOE*

*Paper 6.5.VOC- Tally ERP – 20 Marks will be for Computer Practical Record and 20 Marks will be for Practical Exam to be conducted by BOE.*

**EXIT OPTION WITH BACHELOR DEGREE -Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.**

**Semester VII**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Category of Courses</b>	<b>Teaching Hours per Week (L + T + P)</b>	<b>SEE</b>	<b>CIE</b>	<b>Total Marks</b>	<b>Credits</b>
<b>55</b>	<b>B.VOC.AC.7.1</b>	<b>Auditing</b>	<b>DSC</b>	<b>4+0+0</b>	<b>60</b>	<b>40</b>	<b>100</b>	<b>4</b>
<b>56</b>	<b>B.VOC.AC.7.2</b>	<b>Indirect Taxes</b>	<b>DSC</b>	<b>4+0+0</b>	<b>60</b>	<b>40</b>	<b>100</b>	<b>4</b>
<b>57</b>	<b>B.VOC.AC.7.3</b>	<b>Ind. AS &amp; International Financial Reporting Standards (IFRS)</b>	<b>DSC</b>	<b>4+0+0</b>	<b>60</b>	<b>40</b>	<b>100</b>	<b>4</b>
<b>58</b>	<b>B.VOC.AC.7.4</b>	<b>Elective Paper – 3</b>	<b>DSE</b>	<b>4+0+0</b>	<b>60</b>	<b>40</b>	<b>100</b>	<b>3</b>
<b>59</b>	<b>B.VOC.AC.7.5</b>	<b>SAP</b>	<b>VOC</b>	<b>1+0+2</b>	<b>60</b>	<b>40*</b>	<b>100</b>	<b>3</b>
<b>60</b>	<b>B.VOC.AC.7.6</b>	<b>Research Methodology</b>	<b>RM</b>	<b>3+1+0</b>	<b>60</b>	<b>40</b>	<b>100</b>	<b>3</b>
		<b>Sub –Total (G)</b>			<b>360</b>	<b>240</b>	<b>600</b>	<b>21</b>

*\* Practical Component of the paper in lieu of CIE.*

*Paper 7.5.VOC- SAP, 20 Marks will be for Computer Practical Record and 20 Marks will be for Practical Exam to be conducted by BOE.*

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
61	B.VOC.AC.8.1	Banking Theory and Practice	DSC	4+0+0	60	40	100	3
62	B.VOC.AC.8.2	Advanced Accounting Entrepreneurial Development	DSC	4+0+0	60	40	100	3
63	B.VOC.AC.8.3		DSC	4+0+0	60	40	100	3
64	B.VOC.AC.8.4	Elective Paper – 4	DSE	4+0+0	60	40	100	3
65	B.VOC.AC.8.5	ITR Filing	VOC	2+0+2	60	40*	100	3
66	B.VOC.AC.8.6	Research Projects/Internship with Viva – voce OR	RM – 2	3+1+0	120	80	200	6
	B.VOC.AC.8.6a	Accounting For Government Bodies	DSE	3+0+0	60	40	100*	3
	B.VOC.AC.8.6b	Advanced Financial Management	DSE	3+0+0	60	40	100*	3
Sub –Total (H)					360	240	600	21
Grand Total (A+B+C+D+E+F+G+H)					2925	235	5300	190

*\* Practical Component of the paper in lieu of CIE.*

*Paper 8.5-VOC- ITR Filing, 20 Marks will be for Computer Practical Record and 20 Marks will be for Practical Exam to be conducted by BOE.*

**\*In lieu of the research project, two additional papers / Internship may be offered.**

Award of Bachelor of Commerce Degree with Honors, (With the completion of courses equal to a minimum of 180 credits.

**BACHELOR DEGREE WITH HONORS – Experience of workplace problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience**

**ELECTIVE GROUPS AND COURSES:**

**NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.**

<b>Elective(DSE)</b>	<b>Group – 1 : Accounting</b>	<b>Group – 2: Human Resource</b>	<b>Group – 3 : Marketing</b>
5.4	Accounting for Inventory and Pay Roll	Employee Welfare and Social Security	Consumer Behaviour
6.4	Cost Management	Compensation Management	Customer Relationship Management
7.4	Management Accounting	Organizational Change and Development	Logistic and Supply Chain Management
8.4	Forensic Accounting	Strategic Human Resource Management	Digital Marketing

## **B.VOC- 1<sup>st</sup> Semester Course Contents**

<b>1.1 Fundamentals of Financial Accounting</b>
<b>1.2 Quantitative Aptitude for Business Decisions</b>
<b>1.3 Business Dynamics and Entrepreneurship</b>
<b>1.7 Open Elective: Accounting for Everyone</b>



<p align="center"><b>Name of the Program:</b> Bachelor of Vocation (B.VOC)  <b>Course Code:</b> B.VOC.AC.1.1  <b>Name of the Course:</b> FUNDAMENTALS OF FINANCIAL ACCOUNTING</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Tutorials, Case studies, Group discussion, Seminar & field work etc.,		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ol style="list-style-type: none"> <li>Acquire conceptual knowledge of basics of accounting.</li> <li>Identify the financial transactions &amp; record systematically in the books of accounts.</li> <li>Understand the classifications of accounts, develop the skill of preparing subsidiary books &amp; trial balance by balance method</li> <li>Develop the skill of recording financial transactions and preparation of Financial Statements.</li> <li>Distinguish between Single Entry and Double Entry and develop the skill of preparing statement of affairs &amp; ascertain the position of the business as on the given date.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Financial Accounting</b>		<b>12</b>
Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting, Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions.		
<b>Module No. 2: Accounting Process</b>		<b>08</b>
Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal - Ledger– Balancing of Accounts– Trial Balance–Problems.		
<b>Module No. 3: Subsidiary Books and Bank Reconciliation Statement</b>		<b>14</b>
Meaning – Significance – Types of Subsidiary Books – Purchases Book – Sales Book – Purchase Returns Book – Sales Return Book – Bills Receivable Book – Bills Payable Book – Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.		
<b>Module No. 4: Single Entry System</b>		<b>12</b>
Meaning – Features – Types – Merits – Demerits – Differences between single entry and double entry systems – Preparation of Opening Statement of Affairs, Closing Statement of Affairs, Computation of Profit/Loss and Revised Statement of Affairs. Conversion of single entry to double entry system.		
<b>Module No. 5: Final Accounts of Proprietary Concern</b>		<b>10</b>
Preparation of Profit& Loss Account and Balance Sheet (Vertical form).		
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>List out the accounting concepts and conventions.</li> <li>List out any ten errors disclosed by trial balance</li> <li>Collect the final accounts of a proprietary concern and present it in vertical form.</li> <li>Prepare a Bank Reconciliation Statement with imaginary figures</li> <li>Prepare a trail balance with imaginary figures</li> </ol>		

**Books for Reference:**

1. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
2. M.C. Shukla and Grewel, Advaced Accounting , S Chand
3. S P Iyengar, Advanced Accountancy, Sultan Chand
4. R L Gupta, Advanced Accountancy.
5. Shukla and Grewal – Financial Accounting.
6. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
7. Jawaharlal & Seema Srivastava: Financial Accounting,HPH
8. Dr.B Mariyappa, Fundamentals of Accounting, HPH.
9. S.PJainandK.L.Narang; Financial Accounting, Kalyani Publishers.
10. Dr.AliceMani: Fundamentals of Accounting, SBH.
11. B.S.Raman: Fundamentals of Accounting, United Publishers.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Vocation (B.VOC)

**Course Code:** B.VOC. AC. 1.2

**Name of the Course:** QUANTITATIVE APTITUDE FOR BUSINESS DECISION

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- Understand the number System.
- Calculate the Sum and Insertion of Arithmetic and geometric progression and mean
- Compute simple interest, compound interest annuities and discounting of bills of exchange.
- Calculate different types of ratios and proportion
- Calculate simultaneous equation, quadratic equation and factorization method
- Calculate matrix and determinants.

Syllabus:	Hours
<b>Module No. 1: Number System</b>	<b>08</b>
Natural Numbers, Prime Numbers, Real Numbers, Even Numbers, Odd Numbers, Rational Numbers, Irrational Numbers, Integers – HCF & LCM (Simple Problems).	
<b>Module No. 2: Progressions</b>	<b>10</b>
Arithmetic Progression, Finding the $n^{\text{th}}$ term of AP and sum to $n^{\text{th}}$ term of AP. Insertion of Arithmetic mean. Geometric progression – finding the $n^{\text{th}}$ term of GP and sum to $n^{\text{th}}$ term GP and insertion of Geometric Mean.	
<b>Module No. 3: Mathematics for Finance, Ratios and Proportion</b>	<b>20</b>
Simple Interest - Problems on Simple Interest, Compound Interest, Annuities, Present and Future value of Annuity, Discounting Bills of Exchange (Present worth, Future face value, Trade Discount and Banker discount, Bankers gain and Amount receivable).  Ratios, Equality of Ratios – Compounding Ratios, Duplicate, Triplicate and Sub – Duplicate of a Ratio. Proportions – Fourth proportional – Third Proportional and Mean Proportional – Continued Proportion, direct and Inverse Proportions, Problems.	
<b>Module No. 4: Theory of Equation</b>	<b>08</b>
Meaning and types of equation – linear equation – meaning and problems- simultaneous equation – meaning and problem with only two variables (elimination method and substitution method) – quadratic equation – factorization and formula method.	
<b>Module No. 5: Matrices and Determinants</b>	<b>10</b>
Matrix – Meaning, Definition and Types – Algebra of matrix (Addition, Subtraction & Multiplication of two Matrices) – Problems. Adjoint of a Matrix - Inverse of a Square Matrix – Determinants – Determinants of square matrix - Solutions of Linear Equations by using Cramer's Rule in two variables only - problems.	

**Skill Developments Activities:**

1. Collect details from your nearest trading concern regarding normal discount.
2. Collect Information from a financial company or firm regarding rate of interest charged on advances and deposits and how the bills are discounted by the business firms and banks.
3. Develop an Amortization Table for Loan Amount – EMI Calculation.
4. Secondary overhead distribution summary using Simultaneous Equations Method.
5. Preparation of Bank Statement.
- 6 Application of Matrix in Business Problems

**Books for Reference:**

1. Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand
2. Rajesh Rajghatta: Methods and Techniques of Business Data Analysis, Kalyani Publishers
3. Zamarudeen: Business Mathematics, Vikas
4. R.S Bhardwaj: Mathematics for Economics & Business
5. Madappa, Business Mathematics, Subhas Publications
6. G K Ranganath, Business Mathematics, HPH

**Note: Latest edition of text books may be used.**

<p align="center"><b>Name of the Program:</b> Bachelor of Vocation (B.VOC.)</p> <p align="center"><b>Course Code:</b> B.VOC.AC.1.3</p> <p align="center"><b>Name of the Course:</b> BUSINESS DYNAMICS AND ENTREPRENEURSHIP</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Tutorials, Case studies, Group discussion, Seminar & field work etc.,		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <ol style="list-style-type: none"> <li>Understand Business Dynamics.</li> <li>Understand Entrepreneurship Concepts</li> <li>Enhance knowledge about Entrepreneurial culture and Industrial growth by understanding the intricacies of business management.</li> <li>Ability to implement the management techniques in 21<sup>st</sup> century organisations.</li> <li>Understand Recent Trends in Business Growth</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management</b>		<b>08</b>
Concept and Nature –Types of Managers- Responsibilities and skills of Professional Manager- Functions of Management – Fayol’s Principles of Management – Administration vs. Management– Management Process – Levels of Management – Approaches to the study of Management - Challenges of managing 21st century Corporations/Organisations.		
<b>Module No. 2: Managerial Functions</b>		<b>14</b>
Planning - Concept, Significance, Types; Organizing -Concept, Principles, Theories, Types of Organizations; Authority; Responsibility; Power; Delegation; Decentralization; Staffing; Directing; Coordinating; Control - Nature, Process, and Techniques.		
<b>Module No. 3: Human Resource Management</b>		<b>14</b>
Meaning, Objectives, Functions, HRM Process, Job Analysis, Job Design, Recruitment, Selection, Placement, Training and Development, Retention of Employees, Performance Appraisal		
<b>Module No. 4: Introduction to Entrepreneurship</b>		<b>12</b>
Evolution of Entrepreneurship – Introduction to the concept of Entrepreneurs, Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs – Intrapreneurs; Women Entrepreneurs - Problems and Challenges; Competency requirement for entrepreneurs.		
<b>Module No. 5: Government Support for Entrepreneurship</b>		<b>08</b>
Start-up India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme (STEP), Jan Dhan, Aadhaar, Mobile (JAM), Digital India, Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kausalya Vikasyojana (PMKVY), National Skill Development Mission (NSDM). (Concepts only)		
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>Identify 10 skills for excellent Managers</li> <li>5 cases displaying Entrepreneurship abilities.</li> <li>Any 2 Performance Appraisal Techniques to be discussed as case study</li> <li>Interview women entrepreneur and identify the difficulties and challenges faced.</li> <li>Case studies on recruitment and selection process.</li> </ol>		

**Books for Reference:**

1. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources,
2. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management,
3. Luthans, Fred: Organizational Behaviour,
4. Govindarajan & Natarajan: Principles of Management,
5. Tripathy & Reddy: Principles of Management,
6. Tandon B.C: Environment and Entrepreneur;
7. Siner A David: Entrepreneurial Mega books;
8. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs;
9. Prasanna Chandra: Project Preparation, Appraisal, Implementation;

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Vocation (B.VOC.) <b>Course Code:</b> B.VOC.AC. 1.7 (open elective course) <b>Name of the Course:</b> ACCOUNTING FOR EVERYONE		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to a) Analyse various terms used in accounting; b) Make accounting entries and prepare cash book and other accounts necessary while running a business; c) Prepare accounting equation of various business transactions; d) Analyse information from company's annual report; e) Comprehend the management reports of the company.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Accounting</b>		<b>08</b>
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms–Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module No. 2: Transactions and Recording of Transactions</b>		<b>08</b>
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
<b>Module No. 3: Preparation of Financial Statements</b>		<b>10</b>
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
<b>Module No. 4: Company Accounts</b>		<b>08</b>
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		
<b>Module No. 5: Management Reports</b>		<b>08</b>
Reports on Management Review and Governance; Report of Board of Directors -Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.		

**Skill Development Activities:**

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large-scale organisation and analyse the same.
5. Any other activities, which are relevant to the course.

**Books for Reference:**

1. Nirmala. M, Anu Krishnamurthy and Satyanarayana (2021), Accounting for Everyone, Jayvee International Publications, Bangalore.
2. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
3. Muninarayanappa. M and Raghu V.N (2020), Accounting for Managers, Jayvee Publications, Bangalore.
4. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
5. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
6. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
7. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
8. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
9. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
10. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
11. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

**Note: Latest edition of text books may be used.**



**B. VOC- 2<sup>nd</sup> Semester Course Contents**

<b>2.1 Financial Accounting</b>
<b>2.2 Financial Markets &amp; Services</b>
<b>2.3 Quantitative Techniques for Business</b>
<b>2.7 Open Elective: Financial Literacy</b>

**Name of the Program:** Bachelor of Vocation (B.VOC)

**Course Code:** B.VOC.AC. 2.1

**Name of the Course:** FINANCIAL ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorials , Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- Acquire & understand the meaning & methods for different types of businesses.
- Understand the aspects related to Consignment Accounts and Joint Venture Accounts.
- Acquire the skills in computation of Hire purchase value and intricacies under various methods.
- Understanding Branch Accounts of various types.
- Acquire the skills of allocation of expenses under Departmental accounts and calculation of profit.

Syllabus:	Hours
<b>Module No. 1: Consignment Accounts</b>	<b>10</b>
Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.	
<b>Module No. 2: Accounting for Joint Ventures</b>	<b>12</b>
Introduction – Meaning – Objectives – Distinction between joint venture and consignment – Distinction between joint venture and partnership – maintenance of accounts in the books of co-venturers – maintaining separate books for joint venture – preparation of memorandum joint venture - Problems.	
<b>Module No. 3: Hire Purchase System</b>	<b>12</b>
Recording in the books of hire vendor & hire purchaser – Methods of recording – Full Cash Price Method – Actual Price Method – Debtors Method.	
<b>Module No. 4: Branch Accounts</b>	<b>12</b>
Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office - Debtors Method and Stock and Debtors Method.	
<b>Module No. 5: Departmental Accounts</b>	<b>10</b>
Meaning, Objectives, basis of allocation of expenses, Trading and Profit and Loss Account in Columnar form – Inter Departmental Transfers.	

**Skill Developments Activities:**

- Collection of Hire Purchase Agreement and calculation of interest.
- Collection of transactions relating to any branch and prepare a branch account.
- List out the basis of Allocation of Departmental Expenses.
- Preparation of Consignment account with imaginary figures
- Preparation of Joint accounts with imaginary figures

**Books for Reference:**

1. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
2. M.C. Shukla and Grewel, Advanced Accounting , S Chand
3. S P Iyengar, Advanced Accountancy, Sultan Chand
4. R L Gupta, Advanced Accountancy.
5. Shukla and Grewal – Financial Accounting.
6. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
7. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
8. Arulanandam & Raman; Advanced Accountancy, HPH
9. Anil Kumar, Rajesh Kumar and Mariyappa – Advanced Financial Accounting HPH
10. Dr. Alice Mani: Advanced Financial Accounting, SBH.
11. Souandrajan & K. Venkataramana, Financial Accounting, SHBP.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 2.2

**Name of the Course:** FINANCIAL MARKETS AND SERVICES

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- Understand the functioning of Indian financial system
- Understand various financial institutions.
- Understand the various financial services
- Understand the impact of financial system on business enterprise.
- Understand the working of Stock Exchange

Syllabus:	Hours
<b>Module No. 1: Overview of Financial System</b>	<b>06</b>
Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.	
<b>Module No. 2: Financial Institutions</b>	<b>12</b>
Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs	
<b>Module No. 3: Financial Services</b>	<b>14</b>
Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.	
<b>Module No. 4: Financial Markets and Instruments</b>	<b>18</b>
Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.	
<b>Module No. 5: Stock Markets</b>	<b>06</b>
. Introduction - Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"><li>Visit any financial institution and prepare a report regarding its structure, functions and performance.</li><li>Analyze the ratings given by any credit rating agency, for at least 5 companies.</li><li>Conduct a mock stock-trading session and record the outcome.</li><li>Identify a company of your choice and record its share prices for one month.</li></ol>	

**Books for Reference:**

1. L.M. Bhole, Financial Institutions & Markets, McGraw Hill
2. Khan, M.Y, Indian Financial System, McGraw Hill
3. Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
4. Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
5. Guruswamy, S., Financial Services and System, McGraw Hill
6. Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
7. Khan. M.Y, Indian Financial System, Vikas Pub. House
8. H.R Machiraju, Indian Financial System, Vikas Pub. House
9. E.Gorden & K. Nataraj, Financial Markets and Services, HPH

**Note: Latest edition of text books may be used.**

<p align="center"><b>Name of the Program:</b> Bachelor of Vocation (B.VOC.)</p> <p align="center"><b>Course Code:</b> B.VOC.AC. 2.3</p> <p align="center"><b>Name of the Course:</b> QUANTITATIVE TECHNIQUES FOR BUSINESS</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<p><b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies &amp; field work etc.,</p>		
<p><b>Course Outcomes: On successful completion of the course, the Students will be able to</b></p> <p>a) Understand the basics of Quantitative Techniques.</p> <p>b) Demonstrate the skill of Collecting Quantitative Data and utilizing it for business Applications.</p> <p>c) Demonstrate the skills to use the tools and techniques of data analysis for the benefit of business.</p> <p>d) Understand the development &amp; use of Quantitative Techniques for business decisions.</p>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Statistics</b>		<b>06</b>
Background and Basic concepts: Introduction – Definition of Statistics – Functions – Scope – Limitations, Classification and Tabulation of Data (using Excel)		
<b>Module No. 2: Measures of Central Tendency</b>		<b>14</b>
Introduction – Types of averages – Arithmetic Mean (Simple and Weighted) – Median – Mode – Graphic location of Median and Mode through Ogive Curves and Histogram (using Excel)		
<b>Module No. 3: Measures of Dispersion and Skewness</b>		<b>14</b>
<p><b>Part – 1: Measures of Dispersion:</b> Meaning–Calculation of Absolute and Relative measures of dispersion - Range – Quartile Deviation – Mean Deviation – Standard Deviation and Coefficient of Variation. (using Excel)</p> <p><b>Part – 2: Measures of Skewness:</b> Meaning of Skewness - Symmetrical &amp; Skewed Distributions- Measures of Skewness - Absolute and Relative Measures of Skewness – Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness (using Excel)</p>		
<b>Module No. 4: Correlation and Regression Analysis</b>		<b>12</b>
Correlation – Meaning & Definition - Uses – Types – Probable error – Karl Pearson's & Spearman's Rank Correlation (Excluding Bi-variate and Multiple correlation). Regression – Meaning and Definition, Regression Equations – Problems (using Excel)		
<b>Module No. 5: Index Numbers</b>		<b>10</b>
Meaning & Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregate Method – Simple Average of Price Relative Method – Weighted Index numbers – Fisher's Ideal Index (including Time and Factor Reversal tests) – Consumer Price Index – Problems		
<p><b>Skill Developments Activities:</b></p> <ol style="list-style-type: none"> <li>1. Draw a blank table showing different attributes</li> <li>2. Collect marks scored 50 students in a examinations and prepare a frequency distributions table</li> <li>3. Collect data relating to prices of shares of two companies for ten days and ascertain which companies shares prices is more stable</li> <li>4. Collect the run scored by the two batsmen in ten one day international cricket matches, find</li> </ol>		

who is better run getter and who more consistence.

5. Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index.
6. Collect age statistics of 10 newly married couples and compute correlation coefficient

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**Books for Reference:**

1. S P Gupta: Statistical Methods- Sultan Chand, Delhi
2. C.R.Reddy : Quantitative Techniques for Management Decisions, HPH.
3. Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
4. R.S Bhardwaj: Business Statistics, Excel Books.

**Note: Latest edition of text books may be used.**

## **B. VOC- 3<sup>rd</sup> Semester Course Contents**

<b>3.1 Financial Management</b>
<b>3.2 Monetary and Fiscal Policy</b>
<b>3.3 Marketing Management</b>
<b>3.7 Open Elective: Personal Finance and Planning</b>



<b>Name of the Program:</b> Bachelor of Vocation (B.VOC.) <b>Course Code:</b> B.VOC.AC. 3.1 <b>Name of the Course:</b> FINANCIAL MANAGEMENT		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the basic concepts of Financial Management.</li> <li>Understand time value of money and calculate the present value and future value.</li> <li>Understand the role of Financial Management in – Investment Decision, Financing Decision and Dividend Decision.</li> <li>Understand and calculate the working capital requirements of an undertaking.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: INTRODUCTION TO FINANCIAL MANAGEMENT</b>		<b>08</b>
Introduction – Meaning of Finance – Business Finance – Finance Functions – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.		
<b>Module No. 2: TIME VALUE OF MONEY</b>		<b>08</b>
Meaning, Need, Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares. Simple Problems.		
<b>Module No. 3: FINANCING &amp; DIVIDEND DECISIONS</b>		<b>14</b>
<b>Financing Decision:</b> Sources of Long Term Finance – Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Leverages – Problems. <b>Dividend Decision:</b> Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus shares (Meaning only). SEBI Guidelines on dividend distribution.		
<b>Module No. 4: INVESTMENT DECISION</b>		<b>14</b>
Meaning and Scope of Capital Budgeting, Features & Significance, Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. Problems.		
<b>Module No. 5: WORKINGCAPITALMANAGEMENT</b>		<b>08</b>
Concept of Working Capital, Significance of Adequate Working Capital, Types of Working Capital, Problems of Excess or Inadequate Working Capital, Determinants of Working Capital, Sources of Working Capital, Estimation of Working Capital (Simple Problems).		
<b>SKILL DEVELOPMENT</b> <ul style="list-style-type: none"> <li>Draw the organization chart of Finance Function of a company.</li> <li>Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.</li> <li>Capital structure analysis of companies in different industries</li> <li>Imaginary figures prepare an estimate of working capital requirements</li> </ul>		

**BOOKS FOR REFERENCE:**

1. S N Maheshwari, Financial Management, SultanChand
2. I M Pandey, Financial Management. VikasPublication.
3. Prasanna Chandra, Financial Management, TMH
4. Khan and Jain, Financial Management, TMH
5. Dr. V Rajeshkumar and Nagaraju V - Financial management MHIndia
6. Dr. Aswathanarayana.T – Financial Management, VBH
7. Sharma and Sashi Gupta, Financial Management, KalyaniPublication.
8. Dr. Alice Mani: Financial Management, SBH.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 3.2

**Name of the Course:** MONETARY AND FISCAL POLICY

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- Understand the basics of Monetary System.
- Understand the Monetary Policy of RBI.
- Understand the Fiscal Policy of India.
- Understand the Fiscal Policy tools for business.
- Understand the union and state budgets.

Syllabus	Hours
<b>Module No. 1: Introduction to Monetary System</b>	<b>04</b>
Introduction to Monetary System – Meaning – Definition – Evolution: Stages, Characteristics, Functions, Types of Money, Role of Money, Importance, Evils, Money and Near Money, Value of Money (Utility Component)	
<b>Module No. 2 : Monetary Policy of RBI</b>	<b>18</b>
Establishment of RBI, Objectives, Role of RBI, Credit Control techniques – objectives. Methods of Credit Control: <b>A) Quantitative Credit Control methods:</b> Bank Rate Policy – Working of Bank Rate Policy, Conditions for the successful operation of BRP and limitations. Open Market – Objectives, Usefulness of OMO, Limitations of OMO, Comparison between BRP and OMO. Cash Reserve Ratio – Reasons for fixing minimum legal reserves, Limitations. Statutory Liquidity Ratio – Reasons for fixing SLR, Working of SLR, Differences between CLR and SLR <b>B) Qualitative Credit Control:</b> Features, Objective, Types – Fixation of Margin requirements, Regulating Consumer Credit, Moral Suasion, Control through Directives, Rationing of Credit and Direct Action. Limitations.	
<b>Module No. 3: Introduction to Fiscal Policy</b>	<b>06</b>
Introduction to Fiscal Policy, Meaning and Definition to Fiscal Policy – Objectives of the Fiscal Policy, Need and importance of Fiscal Policy, Role of Fiscal Policy, Tools and Types of Fiscal Policy. Monetary Policy; Meaning and Definition – Differences between Monetary and Fiscal Policy.	
<b>Module No. 4: Fiscal Policy Tools</b>	<b>18</b>
<b>(a) Public Revenue:</b> Meaning of Public Revenue, Sources of Public Revenue, Canons of Taxation, Types of taxes – Direct Tax – Meaning, Types, Merits, Demerits – Indirect Tax, Types, Merits and Demerits – Goods and Services Tax (GST) – Meaning and Benefits. <b>(b) Public Expenditure:</b> Introduction, Importance, Principles of Public Expenditure, Classification of Public Expenditure, Causes for the growth of Public Expenditure, Impact of Public Expenditure, Effects of Public Expenditure on the Production and Distribution. Public Expenditure and growth in Indian Perspective. <b>(c) Public Debt:</b> Introduction, Meaning, Factors responsible for the growth of modern public debts, Importance of public debt, Classification of public debt, Redemption of public debt, Effects of public debt.	

**Module No. 5: Union and State Budget****10**

Introduction, Meaning and Definition, Objectives, Kinds of Budget, Characteristics of a good budget, Importance of Budget, Budgetary process in India, Current year Budget.

**SKILL DEVELOPMENT**

- List the planned spending in Recent budget.
- GST is feasible in Indian Economy. Analyse.
- Write the similarities between Fiscal and Monetary policies.
- Identify key economic indicators and how recent movements in these indicators could influence bank rate decisions.
- List the variety of interest rates in an economy.

**BOOKS FOR REFERENCE:**

1. Ashima Goyal, History of Monetary Policy in India since Independence, Springs India.
2. Suraj B. Gupta, Monetary Economics: Institutions, Theory and Policy, S.Chand & co.
3. K.D.Sharma, Monetary Policy of RBI, Regal Publications.
4. A.N.Suchdev, Public Finance, Prakashana Kendra
5. M.L.Jhingan, Money, Banking, International Trade and Public Finance, Konark Publishers Private Ltd.

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 3.3

**Name of the Course:** MARKETING MANAGEMENT

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- Understand the concepts and functions of marketing.
- Analyse marketing environment impacting the business.
- Segment the market and understand the consumer behaviour
- Describe the 4 p's of marketing and also strategize marketing mix
- Describe 7 p's of service marketing mix.

**Syllabus:**

**Hours**

**Module No. 1: Introduction to Marketing**

**10**

Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only).

**Module No. 2: Marketing Environment**

**10**

Micro Environment – The company, suppliers, marketing intermediaries, competitors, public and customers; Macro Environment- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.

**Module No. 3: Market Segmentation and Consumer Behaviour**

**10**

Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior-Factors influencing Consumer, Behavior; Buying Decision Process.

**Module No. 4: Marketing Mix**

**20**

Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labeling, Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Physical Distribution–Meaning, Factors affecting Channel Selection, Types of Marketing Channels. Promotion – Meaning and Significance of Promotion, Personal Selling and Advertising (Meaning Only)

**Module No. 5: Services Marketing**

**06**

Meaning and definition of services, difference between goods and services, features of services, seven P's of services marketing (concepts only).

**Skill Development Activities:**

- Two cases on the above syllabus should be analyzed and recorded in the skill development
- Design a logo and tagline for a product of your choice
- Develop an advertisement copy for a product.
- Prepare a chart for distribution network for different products.

**Books for Reference:**

1. Philip Kotler, Marketing Management, Prentice Hall.
2. Muninarayanappa. M and Rajkumar. S (2021); Marketing Management, Jayvee International Publications, Bangalore.
3. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI, New Delhi
4. William J. Stanton, Michael J. Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill
5. Bose Biplab, Marketing Management, Himalaya Publishers.
6. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
7. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
8. Sontakki, Marketing Management, Kalyani Publishers.
9. P N Reddy and Appanniah, Marketing Management
10. Saxena Rajan, (2017) Marketing Management, Tata McGraw – Hill Publishing Company Ltd., New Delhi. Fifth Edition.

**Name of the Program:** Bachelor of Vocation (B.VOC.)  
**Course Code:** B.VOC.AC. 3.7 ( Open Elective Course)  
**Name of the Course:** PERSONAL FINANCE AND PLANNING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3</b>	<b>3 Hrs</b>	<b>42 Hrs</b>

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- Explain the meaning and appreciate the relevance of Financial Planning;
- Familiarize with regard to the concept of Investment Planning and its methods;
- Examine the scope and ways of Personal Tax Planning;
- Analyze Insurance Planning and its relevance;
- Develop an insight into retirement planning and its relevance.

Syllabus:	Hours
<b>Module 1: Introduction to Financial Planning</b>	<b>10</b>

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

<b>Module 2: Investment Planning</b>	<b>08</b>
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Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

<b>Module 3: Personal Tax Planning</b>	<b>08</b>
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Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.

<b>Module 4: Insurance Planning</b>	<b>08</b>
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Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

<b>Module 5: Retirement Benefits Planning</b>	<b>08</b>
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Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

**Skill Development Activities:**

1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during the last few selected years.
3. Prepare tax planning of a hypothetical individual

**Books for Reference:**

1. Nirmala. M and Nagarajan.G (2021), Personal Finance and Planning, Jayvee International Publications, Bangalore
2. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
3. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
4. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
5. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.

Note: Latest edition of text books may be used.



**B. VOC- 4<sup>th</sup> Semester Course Contents**

<b>4.1 Cost Accounting</b>
<b>4.2 Income Tax – I</b>
<b>4.3 Information Technology in Accounting</b>
<b>4.7 Open Elective: Investing in Stock Market</b>

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 4.1

**Name of the Course:** COST ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcome:**

**On successful completion of the course, the students will be able to**

- Familiarize with the cost accounting concepts.
- Reconcile the profits as per cost and financial accounts
- Apply the concepts in the organisations for decision making on Cost reduction and improving the efficiency.
- Use the cost accounting methods in different industry verticals.

Syllabus:	Hours
<b>Module No. 1: Introduction to Cost Accounting</b>	<b>12</b>

Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet:

Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet / Statement - Problems on Cost Sheet, Tenders and Quotations.

**RECONCILIATION OF COST AND FINANCIAL ACCOUNTS**

Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement –Problems.

<b>Module No. 2: Materials and Employee Cost</b>	<b>12</b>
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Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material  
Materials procurement: Procedure for procurement of materials and documentation involved in procurement.

Valuation of material issues – preparation of Stores Ledger/ Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Inventory Control: Inventory control techniques and determination of various stock levels – Problems on level setting and computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- KANBAN, JIT Inventory Management Technique, Perpetual Inventory system (Concepts only).

**EMPLOYEE COST**

Employee Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organizations; Attendance Procedure – Time keeping and Time booking, Idle time –Normal and Abnormal Idle time, Over time; Employee Turnover (Theory Only); Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight Time Rate, Halsey and Rowan Methods) and Piece Rate Systems (Straight Piece Rate and Taylor's Differential Piece Rate)

<b>Module No. 3 Overheads</b>	<b>12</b>
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Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method);

Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

**Module No. 4 Contract and Process Costing**

**10**

CONTRACT COSTING: Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities; recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.

PROCESS COSTING: Meaning, features and applications of Process Costing; advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts with abnormal loss and gain.

**Module No. 5 Service Costing**

**06**

Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on Transport Costing.

**Skill Development Activities**

1. Cost estimation for the making of a proposed product.
2. Draft the specimen of any two documents used in material account.
3. Collection and Classification of overheads in an organization on the basis of functions.
4. Prepare a reconciliation statement with imaginary figures
5. Identification of elements of cost in services sector by Visiting any service sector.
6. Identify any five of the industries which uses Process Costing and Contract Costing.

**Books For Reference:**

1. Jain and Narang. Cost Accounting, Kalyani Publication House
2. M.N Arora Cost Accounting , HPH
3. M.V. Shukla – Cost and Management Accounting
4. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
5. Dr. V Rajeshkumar, Dr. R K Srikanth – Cost Accounting MH India
6. Ratnam, Cost Accounting - Kitabmahal
7. P C Tulsian, Cost Accounting – MHE India
8. Nigam & Sharma: Cost Accounting, HPH
9. Dr. B. Mariyappa: Cost Accounting HPH
10. Khanna, Ahuja & Pandey – Practical Costing - S Chand & Co. Ltd.
11. B.S. Raman, Cost Accounting. United Publisher
12. Ravi M. Kishore – Cost Management – Taxmann.

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 4.2

**Name of the Course:** INCOME TAX – I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcome: on successful completion of the course, the students will be able to**

- Know the Direct Tax Laws of India and the amendments made to it by the Finance Acts passed in the Parliament from time to time.
- Understand the theoretical framework of Direct taxes.
- Understand legal provisions of Income Tax Act.
- The residential status and incidence of tax and the exempted incomes
- Calculate taxable incomes from salary and house property.

Syllabus	Hours
<b>Module No. 1: Introduction to Income Tax</b>	<b>10</b>
Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, – Scheme of taxation, Structure of Indian Taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O.	
<b>Module No. 2: Exempted Incomes</b>	<b>04</b>
Introduction – Exempted Incomes u/s 10 applicable to Individual Assessee. Agricultural Income – Definition, Scheme of Partial Integration (Theory only).	
<b>Module No. 3: Residential Status and Incidence of Tax</b>	<b>08</b>
Determination of Residential Status of Individual assesses, Incidence of Tax. Problems.	
<b>Module No. 4 : Income From Salary</b>	<b>22</b>
Meaning and Definition - Basis of Charge – Advance Salary – Arrears of Salary – Allowances – Perquisites, Provident Fund - Profits in Lieu of Salary: Voluntary Retirement Compensation, Retrenchment, Compensation – Gratuity - Commutation of Pension - Encashment of Earned leave - Deductions from Salary u/s 16 – Problems on computation of taxable Income from Salary.	
<b>Module No. 5 : Income From House Property</b>	<b>12</b>
Basis of Charge – Deemed Owners – Exempted House Property Income – Composite Rent -Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value u/s 24 – Problems on computation of taxable Income from House Property.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"><li>Fill Form No. 49A (PAN) and 49B</li><li>Filing of Income Tax returns</li><li>List of enclosures to be made with IT returns with reference to salary and house property.</li><li>Preparation of Form 16</li><li>Computation of Income Tax and the Slab Rates.</li></ol>	

**Books for Reference:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. 7 Lectures – Income Tax – I, VBH
6. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax – I, Vittam Publications.

**Note: Latest edition of text books may be used.**

<p align="center"><b>Name of the Program:</b> Bachelor of Vocation (B.VOC.)</p> <p align="center"><b>Course Code:</b> B.VOC.AC. 4.3</p> <p align="center"><b>Name of the Course:</b> INFORMATION TECHNOLOGY IN ACCOUNTING</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4	5	56 Hrs
<p><b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies &amp; field work etc.,</p>		
<p><b>Course Outcome: On successful completion of the course, the students will be able to</b></p> <ol style="list-style-type: none"> <li>Understand the concepts of MS Word.</li> <li>Apply the emerging technologies.</li> <li>Use the tools of E-Commerce.</li> <li>Understand the Business Process through Information Technology</li> <li>Understand the usage of computerised accounting system.</li> </ol>		
<b>Syllabus:</b>		<b>No. of Hours</b>
<b>Module No. 1 -Office Productivity Tools:</b>		12
<p>MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail-merge and Print Review and Set-up MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools in Accounting: – Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation</p>		
<b>Module No. 2 - Introduction to Internet and other emerging technologies:</b>		12
<p>Introduction – Internet components – electronic commerce – ecommerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies</p>		
<b>Module No. 3 - Electronic Commerce:</b>		12
<p>Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce, Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales &amp; Promotion Strategies for Purchasing Logistics &amp; Support Activities, Electronic Markets &amp; Communities, Business Plans for Implementing Electronic Commerce.</p>		
<b>Module No. 4 - Business Process:</b>		10
<p>Introduction, Definition and Meaning of business process, Flow of business process for accounting, purchase, sales and finance. Classification of business processes: Introduction, Definition and Meaning of Business Process Management, Principles and practices of Business Process Management, Business Process Management life cycle, Theories of Business Management Process, Implementation of Business process Management – need, key factors and importance Automation of business Processes – benefits, risks, challenges Accounting systems automation IT and Business Process Management Information systems – Meaning, Use of IT in accountancy</p>		

<b>Module No. 5 - Computerized accounting system:</b>	8
<p>Introduction and meaning, Uses and Benefits, Role, Need and requirements of computerized accounting Basic requirements of computerized accounting system, Limitations of computerized accounting system Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports. Accounting Software Introduction and meaning Advantages of accounting software Uses of Accounting software Various accounting software's, Accounting software TALLY – Accounting and reports</p>	
<p><b>Skill Development Activities</b></p> <ol style="list-style-type: none"> <li>1. Create work sheets using MS – word and MS Excel for information relating to accounting of a trader.</li> <li>2. Prepare a report regarding legal issues / risk and security issues of internet/intranet.</li> <li>3. Use web-based tools and develop a strategy for sales, marketing and promotion.</li> <li>4. Create a Business Process Management Life Cycle of an imaginary business.</li> <li>5. Prepare an imaginary financial / management report regarding a business problem.</li> </ol>	
<p><b>Books for Reference:</b>  <b>Note: Latest edition of text books may be used.</b></p>	

**Name of the Program:** Bachelor of Vocation (B.VOC.)  
**Course Code:** B.VOC.AC. 4.7 ( Open Elective Course)  
**Name of the Course:** INVESTING IN STOCK MARKETS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3</b>	<b>3 Hrs</b>	<b>42 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the Students will be able to

- Explain the basics of investing in the stock market, the investment environment as well as risk & return;
- Analyse Indian securities market;
- Examine EIC framework and conduct fundamental analysis;
- Perform technical analysis;
- Invest in mutual funds market.

Syllabus:	Hours
<b>Module No. 1: Basics of Investing</b>	<b>10</b>
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment -Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.	
<b>Module No. 2: Fundamental Analysis</b>	<b>08</b>
Top down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	
<b>Module No. 3: Technical Analysis</b>	<b>08</b>
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.	
<b>Module No. 4: Indian Stock Market</b>	<b>08</b>
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectorial indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.	
<b>Module No. 5: Investing in Mutual Funds</b>	<b>08</b>
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.	



**Skill Development Activities:**

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

**Books for Reference:**

1. Nirmala M and Shobha T.S (2021), Investing in Stock Markets, Jayvee International Publications, Bangalore.
2. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
3. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
4. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
5. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Note: Latest edition of text books may be used.**

## **B. VOC- 5<sup>th</sup> Semester Course Contents**

<b>5.1 Corporate Accounting - I</b>
<b>5.2 Income Tax - II</b>
<b>5.3 Business Regulations</b>
<b>5.4 Elective Paper – 1</b>
<b>5.5 Accounting for Services</b>

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 5.1

**Name of the Course:** CORPORATE ACCOUNTING-I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Understand different provisions relating to company final account.
- Understand the meaning of different terms relating company account.
- Prepare financial statement of a company.
- Understand the concept of managerial remuneration and its calculation.

Syllabus:	Hours
<b>Module No. - 1: Issue of Shares and Debentures</b>	<b>14</b>

Share Capital: Subdivision of Share Capital; Issue of Shares, Pricing of Public Issue – Fixed Price Offer Method, Book-building Method; Journal entries for Issue of Shares-when payable fully on application and when payable in instalments - if shares are issued at par, at premium and at discount. Calls-in-arrears and Calls-in-advance. Forfeiture and Re-issue of Shares.

Debentures: Meaning & Types of Debentures; Provisions for Issue of Debentures under Companies Act, 2013. Accounting entries for issue of Debentures-when payable fully on application and when payable in instalments; Issue of Debentures other than for Cash; Issue of Debentures as collateral security for loan.

<b>Module No. 2 : Underwriting of Shares and Debentures</b>	<b>10</b>
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Meaning of Underwriting-SEBI regulations regarding underwriting; Underwriting commission. Types of underwriting agreement – conditional and firm; Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting.

<b>Module No. 3 : Financial Statements of Companies</b>	<b>16</b>
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Components of Financial Statements – Statement of Profit and Loss and Balance Sheet. Schedule III of Companies Act, 2013 – Main features of Schedule III – Format and Content of Statement and Profit and Loss & Balance Sheet according to Schedule III. Problems on preparation of Financial Statements. Treatment for typical adjustments – depreciation, interest on debentures, tax deducted at source, advance payment of income tax, provision for taxation, and dividends.

<b>Module No. 4 : Valuation of Goodwill and Shares</b>	<b>12</b>
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Valuation of Goodwill: Meaning-Circumstances of Valuation of Goodwill-Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalisation of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. Valuation of Shares: Meaning-Need for Valuation-Factors Affecting Valuation-Methods of Valuation: Intrinsic Value Method, Fair Value Method and Yield Method -Problems.

<b>Module No. 5 : Managerial Remuneration</b>	<b>04</b>
Meaning – Provisions under Schedule V of Companies Act regarding Managerial Remuneration. Overall maximum managerial remuneration, Calculation of Net Profits for Managerial Remuneration. Simple Problems on calculation of remuneration payable.	
<b>Skill Development Activities</b> <ol style="list-style-type: none"> <li>1. Collect and fill the share application form of a limited Company.</li> <li>2. Collect Prospectus of a company and identify its salient features.</li> <li>3. Collect annual report of a Company and List out its assets and Liabilities.</li> <li>4. Collection of latest final accounts of a company and find out the intrinsic value of shares</li> <li>5. Collect the annual reports of company and calculate the value of goodwill under different methods</li> </ol>	
<b>Books For Reference:</b> <ol style="list-style-type: none"> <li>1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers</li> <li>2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication</li> <li>3. Dr. S Anil Kumar, Dr. V Rajesh Kumar and Dr. B Mariyappa, Corporate Accounting, HPH</li> <li>4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication</li> <li>5. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers</li> <li>6. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand</li> <li>7. M.C. Shukla and Grewal, Advanced Accounting.</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	

**Name of the Program:** Bachelor of Vocation (B.VOC)

**Course Code:** B.VOC.AC. 5.2

**Name of the Course:** INCOME TAX – II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Calculate taxable incomes from business income/ professional income.
- Calculate taxable capital gains after applying the deductions.
- Calculate taxable income from other sources after applying TDS.
- Calculate taxable total income with/without deductions and the tax liability calculations of individual assesseees.

Syllabus:	Hours
<b>Module No. 1: Profits and Gains From Business or Profession</b>	<b>20</b>

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed –Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis -Problems on Computing taxable Business Incomes of Proprietary Concerns and Problems on Computing Income from Profession - Chartered Accountants, Advocates and Medical Practitioners.

<b>Module No. 2: Capital Gains</b>	<b>12</b>
Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Taxable Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F.	

<b>Module No. 3: Income From Other Sources</b>	<b>06</b>
Taxable Income under the head Other Sources – Dividend Income – tax treatment for dividends, Interest on Securities, Rules for Grossing up, Bond Washing Transactions, – Problems on Computing Taxable Income from Other Sources.	

<b>Module No. 4: Set-Off and Carry Forward of Losses and Deductions From Gross Total Income</b>	<b>08</b>
Meaning –Provision for Set-off & Carry forward of losses (Theory only). Deductions u/s: 80C, 80CCC, 80CCD, 80D, 80E, 80G, 80GG, 80GGC, 80TTA, 80TTB, 80U.	

<b>Module No. 5: Assessment of Individuals</b>	<b>10</b>
Computation of Total Income and Tax Liability of an Individual Assessee (In case of income from Salary & house property, only computed income shall be given).	

**Skill Development Activities**

- Table of rates of Tax deducted at source.
- Filing of IT returns of individuals.
- List of Enclosures for IT returns.
- Tax liability calculation of an assessee with professional income using imaginary figures.

**BOOKS FOR REFERENCE:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
8. 7 Lecturer Income Tax – VBH

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 5.3

**Name of the Course:** BUSINESS REGULATIONS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Learn the basics of laws governing a Company
- Helps them to understand the rules and regulations of a contract
- Understand the provisions of Sale of goods Act
- Learn the rules regarding competition act and Consumer protection act
- Know the various provisions of Intellectual Property rights
- Learn the rules regarding Environment Protection Act and Cyber Security.

Syllabus:	Hours
<b>Module No. 1 : Contract Law</b>	14
Indian Contract Act 1872 – Definition of Contract, Essentials of Valid Contract, Classification of Contract, Breach of Contract and Remedies to Breach of Contract.	
<b>Module No. 2 : Law of Sale of Goods</b>	10
Indian Sale of Goods Act 1930- Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Rights and Duties of the Buyer, Rights of an Unpaid Seller.	
<b>Module No. 3 : Competition and Consumer Laws</b>	12
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. Consumer Protection Act 1986 – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.	
<b>Module No. 4 : Economic Laws</b>	10
WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency - Foreign Currency, Foreign Exchange, Foreign Security.	
<b>Module No. 5 : Environment and Cyber Laws</b>	06
Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms –Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.	
<b>Skill Development Activities</b> 1. Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.	

2. Draft digital signature certificate.
3. Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.
4. Collect leading cyber-crimes cases and form groups in the class room and conduct group discussion.
5. Draft a constructive and innovative suggestions note on global warming reduction

**Books For Reference:**

1. K. Aswathappa, Business Laws, HPH,
2. Bulchandni, Business Laws, HPH.
3. K. Venkataramana, Business Regulations, SHBP.
4. Kamakshi P & Srikumari P – Business Regulations, VBH.
5. N.D. Kapoor, Business Laws, Sultan chand publications

**Note: Latest edition of text books may be used.**



<b>Name of the Program:</b> Bachelor of Vocation (B.VOC.) <b>Course Code:</b> B.VOC.AC. 5.5 ( VOC – 1 ) <b>Name of the Course:</b> ACCOUNTING FOR SERVICES		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	3 Hrs	42 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Prepare the final accounts of Hospitality Industry b) Prepare accounting relevant for Hospitals c) Prepare accounts of tourism/transport organisations d) Prepare Hotel accounts e) Understand the accounting in Government Organisations		
<b>Module No. 1: Accounts of Hospitality Industries</b>		<b>10</b>
Nature of Hospitality Industries – revenue and expenditure items – classification – important terms, system of book keeping – internal control system – financial accounts of hospitality industry.		
<b>Module No. 2: Hospital Services</b>		<b>06</b>
Financial Accounting – Cost accounting –Management Accounting.		
<b>Module No. 3 : Accounting for Transport, Travel and Tourism organizations</b>		<b>8</b>
Concepts & Illustration – final accounts – Balance sheet & their components-Elements of costs – Percentage analysis – PV ratio, Travel Accounting		
<b>Module No. 4 : Hotel Accounting</b>		<b>8</b>
Double Entry Book keeping – Journal & ledger-Subsidiary books-Trail Balance – Final accounts – Uniform system of Hotel Accounting.		
<b>Module No. 5: Government Accounting</b>		<b>10</b>
Features of Govt. Accounting – Introduction, Accounting in Govt. – Origin, development & departmentalization of accounts – Structure and form of Government Accounts, Consolidated fund, Contingency fund and Public Accounts-Classification in Govt. Accounts (LMMH) including practical-Payment Systems-Central Govt. (Receipt and Payment Rules) – Transfer Entries Adjournment – Rectification of Errors – Appropriation Accounts – Finance Accounts – Combined Finance and Revenue Account.		
<b>Skill Development Activities</b> 1. Visit any Hospital or clinic and inspect the preparation of its final accounts 2. Visit any hotel and understand the accounting concepts in hotel accounts. 3. Plan a travel for a tour and prepare the travel account. 4. Arrange a seminar / conference and maintain the accounts of the event. 5. Prepare a draft of government account of organisation you can approach.		
<b>Books for Reference</b> 1. SHR Ramanathan - Government Accounts Principles & Practices		

2. Sh. U.S. Pant - Payment & Accounting System in Govt of India
3. Govt. Publication - Civil Accounts Manuals
4. Govt. Publication - Central Government (Receipt & Manuals)
5. Prof.D.K. Chatterjee - Handbook on Accounting for Hospital Management – Himalaya Publishing House.
6. Harries - Accounting in the Hotel and Catering Industry
7. Boandaman - Hotel and Catering costing and budgets
8. Pandey, I.M., - Management Accounting: A Planning and Control Approach, Vikas Publication

### **B. VOC- 6<sup>th</sup> Semester Course Contents**

<b>6.1 Corporate Accounting – II</b>
<b>6.2 Customs duty, Taxation of Firms and Companies</b>
<b>6.3 Human Resource Management</b>
<b>6.4 Elective Paper – 2</b>
<b>6.5 Tally ERP</b>
<b>6.6 Professional Communication</b>

**Name of the Program:** Bachelor of Vocation (B.VOC.)  
**Course Code:** B.VOC.AC. 6.1  
**Name of the Course:** CORPORATEACCOUNTING - II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Understand the procedure and rules relating to redemption of shares and debentures.
- Analyse the concept of Merger and Acquisition of companies.
- Analyse the process of Internal Reconstruction of a company.
- Examine the Liquidation Process and to prepare liquidator's statement of a company.

Syllabus:	Hours
<b>Module No. 1: Redemption of Preference Shares</b>	<b>10</b>

Provisions for Issue and Redemption of Preference Shares under Companies Act, 2013; Conditions for Redemption of Preference Shares; Methods of Redemption – Out of Fresh issue of Shares, out of Capitalization of Undistributed Profits; and out of Combination of Fresh issue and Capitalization of Undistributed Profits. Treatment for Premium on Redemption and Capital Redemption Reserve – Problems.

<b>Module No. 2: Redemption of Debentures</b>	<b>10</b>
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Meaning of Redemption of Debentures; Rules for Redemption of Debentures; Accounting Entries for Redemption of Debentures – when there is no Sinking Fund and when there is Sinking Fund – if Redemption is by Payment of Lump Sum, by Payment in Annual Instalments, by Purchase in Open Market and by Conversion into Shares.

<b>Module No. 3: Amalgamation of Companies</b>	<b>14</b>
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Introduction – Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Methods of Accounting for Amalgamation – Problems on Pooling of Interests Method and Purchase Method, Journal Entries in the books of Purchasing Company.

<b>Module No. 4: Internal Reconstruction and Capital Reduction</b>	<b>10</b>
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Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction.

<b>Module No. 5: Liquidation of Companies</b>	<b>08</b>
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Meaning of Liquidation/ Winding up, Modes of Winding up –Compulsory Winding up, Voluntary Winding up and Winding up subject to Supervision by Court. Statement of Affairs, Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.

**Skill Development Activities**

List out legal provisions in respect of Redemption of Preference shares.  
 Calculation of Purchase consideration with imaginary figures.  
 List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.  
 List out legal provisions in respect of internal reconstruction.

**Books for Reference:**

Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers

Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand

M.C. Shukla and Grewal, Advanced Accounting.

S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication

Dr. S.N. Maheswari, Financial Accounting, Vikas Publication

Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, Advanced Corporate Accounting, HPH

Soundrajan & K. Venkataramana, Financial Accounting, SHBP.

A Bannerjee; Financial Accounting.

Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 6.2

**Name of the Course:** TAXATION FOR FIRMS AND COMPANIES

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Understand the Assessment of Firms.
- Learn about Assessment of Companies.
- Familiarize with the Custom Act and compute assessable value and Custom Duty.
- Comprehension about Tax Under E-environment

Syllabus:	Hours
<b>Module No. 1: Assessment of Firms</b>	16

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners. Problems on Computation of Firms total income and tax liability.

<b>Module No. 2: Assessment of Companies</b>	10
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Introduction – Meaning of Company – Types of Companies – Computation of Depreciation u/s 32 – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT)

<b>Module No. 3: Deductions and Tax Liability Calculation</b>	06
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Deductions u/s 80G, 80GGB, 80IA, 80 IB and Problems on Computation of Tax Liability.

<b>Module No. 4 : Tax Under E-Environment</b>	12
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Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form 26AS significance returns-Advance Tax sections -Tax deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.

<b>Module No. 5: Customs Act</b>	12
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Meaning – Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on Custom Duty.

#### **Skill Development Activities**

- Collect financial statement of a firm and compute the taxable income
- Narrate the procedure for calculation of book profits.
- Narrate the Procedure of calculation of tax liability.
- Prepare the challan for payment of tax under existing laws on goods not covered under GST.
- Compilation of Advance Tax and TDS applications

**Books for Reference:**

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang - Direct Taxes, Kalyani Publishers
4. Singhania - Income Tax Taxmann Publications
5. V.S.Datey- Indirect Taxes – Law and Practice.
6. R. G. Saha, Usha Devi & Others – Taxation – HPH
7. 7 Lecturers Business Taxation – II, VBH

**Note: Latest edition of text books may be used.**

<p align="center"><b>Name of the Program:</b> Bachelor of Vocation (B.VOC.)</p> <p align="center"><b>Course Code:</b> B.VOC.AC. 6.3</p> <p align="center"><b>Name of the Course:</b> HUMAN RESOURCE MANAGEMENT</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcome:</b> On successful completion of the course, the Students will be able to</p> <ol style="list-style-type: none"> <li>Familiarize the students with various aspects of Human Resource Management.</li> <li>Understand the HR Planning, Recruitment and Selection Process</li> <li>Understand the importance of induction and training and types of compensations</li> <li>Evaluate the performance appraisal methods and reasons</li> <li>Reason for Employee Engagement and meaning of Psychological Contract.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Human Resource Management</b>		12
<p>Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manage and Trends influencing HR practices.</p>		
<b>Module No. 2: Human Resource Planning, Recruitment &amp; Selection</b>		14
<p>Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP            HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting.            Succession Planning – Meaning and Features.            Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only).            Recruitment – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment            Selection – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification – Meaning and Features.</p>		
<b>Module No. 3: Induction, Training and Compensation</b>		10
<p>Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning.            Training: Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Kirkpatrick Model; Career Development.            Compensation: Direct and Indirect forms of Compensation (Concepts only) and Compensation Structure.</p>		
<b>Module No. 4: Performance Appraisal, Promotion &amp; Transfers</b>		12
<p>Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal.            Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion.            Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing.</p>		



<b>Module No. 5: Employee Engagement and Psychological Contract</b>	<b>8</b>
Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement - Measurement of EE, Benefits of EE. Psychological contract: Meaning and features	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Preparation of Job Descriptions and Job specifications for a Job profile</li> <li>2. Choose any 2 MNCs and present your observations on training programs adopted.</li> <li>3. Develop a format for performance appraisal of an employee.</li> <li>4. Analyze any two Employee Engagement models.</li> <li>5. Analyze the components of pay structure based on the CTC of companies from different sectors.</li> </ol>	
<b>Books for Reference:</b>	
<ol style="list-style-type: none"> <li>1. Aswathappa, Human Resource Management, McGraw Hill</li> <li>2. Edwin Flippo, Personnel Management, McGraw Hill</li> <li>3. C.B.Mamoria, Personnel Management, HPH</li> <li>4. Subba Rao, Personnel and Human Resources Management, HPH</li> <li>5. Reddy &amp; Appannaiah, Human Resource Management, HPH</li> <li>6. Madhurimalal, Human Resource Management, HPH</li> <li>7. S.Sadri &amp; Others: Geometry of HR, HPH</li> <li>8. Rajkumar : Human Resource Management I.K. Intl</li> <li>9. Michael Porter, HRM and Human Relations, Juta &amp; Co.Ltd.</li> <li>10. K. Venkataramana, Human Resource Management, SHBP</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 6.5

**Name of the Course:** Tally ERP

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3	3	42

**Pedagogy:** Classrooms lecture, Practicals, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Be familiar with the computerization of accounting system which can be implemented immediately
- Be industry ready in using accounting system.
- Implement the stock groups and godown groups
- Understand the method of entry and posting, creating invoices
- Generate Reports in Tally
- Enable payrolls in Tally.

Syllabus	Hours
<b>Module No. 1 Introduction to tally ERP 9</b>	<b>6</b>
Introduction to TALLY ERP 9 - Salient Feature of Tally - Accounting Features - Enhancements in Tally ERP 9 - General Enhancement - Functional Enhancement, Hardware Requirement for Tally ERP 9, Opening of Tally ERP 9, Components of Tally ERP 9 Window, Create Company, Select Company, Shut a Company, Alter a Company, Delete a Company	
<b>Module No. 2 Stock and Godown</b>	<b>8</b>
Introduction to Stock Groups - Creating a Single Stock Groups, Creating Multiple Stock Groups, Displaying Stock Groups, Displaying Multiple Stock Groups, Altering A Single Stock Group, Altering multiple stock group Introduction to Stock Categories - Enabling Stock Category, Creating A Single Stock Category, Creating A Multiple Stock Category, Displaying A Single Stock Category, Displaying A Multiple Stock Category, Altering A Single Category, Altering A Multiple Category Introduction to Stock Items - Creating A Single Stock Item, Creating Multiple Stock Item Displaying A Single Stock Item, Displaying Multiple Stock Item, Altering A Single Stock Item Altering Multiple Stock Item, Units of Measurement - Creating Single Units of Measure, Creating Compound Units of Measure, Displaying Units of Measure, Altering A Units of Measure Introduction to Godowns - Creating A Single Godown (Normal Mode), Creating A Single Godown (Advanced Mode), Creating Multiple Groups, Displaying Stock Godowns, Altering Stock Godown.	
<b>Module No. 3: Group, Ledger, Voucher, Order and Invoice</b>	<b>8</b>
Introduction to Groups - Creating Group - Creating A Single Group, Creating Multiple Group, Displaying A Group, Displaying A Single Stock Group, Displaying Multiple Groups, Altering Group Altering A Single Group, Altering Multiple Group, Deleting A Group. Introduction to Ledger - Creating A Ledger - creating a single ledger, creating multiple ledger displaying / altering a ledger account, deletion of a ledger account Introduction to Voucher Type - Creating A Voucher Type, Displaying A Voucher Type Altering A Voucher Type, Creating an Accounting Voucher, Creating an Inventory Voucher Introduction to Purchase Order - Enabling Ordering processing, Creating a purchase order, Altering a	

purchase order, Deleting a purchase order.

Introduction to Sales Order - Creating A Sales Order, Altering A Sales Order, Deleting A Sales Order,  
Introductions to Invoices - Enable Allow Invoicing Option, Creating an invoice entry  
Setting Invoice / Order Entry, Configure Invoice Printing, Printing Invoice /Voucher

<b>Module No. 4: Reports in Tally ERP 9</b>	<b>10</b>
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Basic Features of Displaying Reports - Working with Balance Sheet, Schedule VI balance sheet, button option in schedule VI, configuring the balance sheet, adding a new column in a balance sheet, altering a column from a balance sheet, deleting a column from a balance sheet, display a half yearly balance sheet.

Working With Profit and Loss Account - schedule VI profit and loss account, button option in schedule VI profit and loss account, configuring the profit and loss account, adding a new column in a profit and loss account, altering a column from a balance sheet, deleting a column from a balance sheet, Income / Expense Statement Instead of P&L

Working With Stock Summary - configurations in stock summary

Working With Ratio Analysis, Working with Trial Balance - F12: Configuration in trial balance, Working with Day Book - Displaying A Day Book for Particular Voucher, Displaying day book in detailed view, Configuration of day book report

<b>Module No. 5 : Payroll in Tally ERP 9</b>	<b>10</b>
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Introduction to Payroll – Features, Enabling Payroll in Tally ERP 9, Employee Categories – Creating Single and Multiple Employee – Categories, Groups. Creating Single Employee and Multiple employees, Creating Payroll Simple and Compound Unit, Creating Attendance, Production and User Defined Calendar Types, Pay Head Type, Creating a pay head.

Payroll Voucher Entry/Transactions – Creating Attendance/Production Voucher, Creating Payroll Vouchers – User Defined Pay Head Process, Salary Process, PF Process, ESI Process, Employer PF Admin Charges Processing. Payroll Reports – Statement of Payroll – Pay Slip, Pay Sheet, Payroll Statement, Attendance Reports – Attendance Sheet, Attendance Register, expat reports, passport expiry report, visa expiry report, contract expiry report, payroll statutory reports

**Skill Development Activities**

1. Create, Select, Shut, Alter and Delete an imaginary Company.
2. Create stock and godown groups with imaginary figures.
3. Create Ledger, Voucher, Order and Invoice with imaginary data
4. Generate Reports with the existing information
5. Create employee categories and generate a report.

**Books for Reference**

1. E – Business and Accounting – B. Mariyappa – HPH.
2. Learn Tally ERP9 - Dr. Soumya Ranjan Behera – Tally Solutions Private Limited.
3. Tally – Satyapal N - Tally Solutions Private Limited

**Note: Latest edition of text books may be used.**

## **B. VOC- 7<sup>th</sup> Semester Course Contents**

<b>7.1 Auditing</b>
<b>7.2 Indirect Taxes</b>
<b>7.3 Ind AS and International Financial Reporting Standards (IFRS)</b>
<b>7.4 Elective Paper – 3</b>
<b>7.5 SAP</b>
<b>7.6 Research Methodology</b>

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 7.1

**Name of the Course:** AUDITING

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Acquire knowledge about principles of auditing b) Learn the methods of Auditing c) Understand Vouching and Verification d) Learn Valuation of Assets and Liabilities e) Learn Auditing Procedure of different organisations		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1 : Introduction to Auditing</b>		12
Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit		
<b>Module No. 2 : Internal Control</b>		10
Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.		
<b>Module No. 3: Vouching</b>		10
Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.		
<b>Module No. 4: Verification and Valuation of Assets and Liabilities</b>		12
Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.		
<b>Module No. 5 : Audit of Limited Companies and Others</b>		12
Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies.		

**Skill Development Activities:**

1. Collect the information about types of audit conducted in any one Organization
2. Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
3. Draft an investigation report on behalf of a Public Limited Company
4. Record the verification procedure with respect to any one fixed asset.
5. Draft an audit program.

**Books for Reference:**

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing, HPH

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 7.2

**Name of the Course:** INDIRECT TAX

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Have knowledge on tax, types of tax and their modalities, b) Have insight on the taxes influencing a corporate entity – both direct and indirect, c) Get orientation on the procedures and formalities to be adhered, with regard to Indirect tax matters.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1 : Basics of Taxation</b>		8
Tax – Meaning and Types, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India,		
<b>Module No. 2 : Goods and Services Tax – Framework and Definitions.</b>		12
Introduction to Goods and Services Tax, Constitutional Framework, Orientation to CGST, SGST and IGST, Meaning and Scope of Supply, Types of Supply. Exemptions from GST		
<b>Module No. 3 : Time, Place and Value of Supply</b>		16
Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of ‘Value of Supply’		
<b>Module No. 4 : GST Liability and Input Tax Credit</b>		14
Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.		
<b>Module No. 5 : GST Procedures</b>		06
Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.		
<b>Skill Development Activities:</b> 1. Prepare chart showing rates of GST. 2. Prepare Tax invoice under the GST Act. 3. Prepare structure of GSTN and its working mechanism. 4. Prepare list of exempted goods/ services under GST. 5. Prepare organisation chart of GST Council.		
<b>Books for Reference:</b>		

1. V Rajesh Kumar and Mahadev, “Indirect Taxes”, Mc Graw Hill Education
2. Datey, V S, “Indirect Taxes”, Taxmann Publications.
3. Hiregange et al, “Indirect Taxes”, Puliani and Puliani.
4. Haldia, Arpit, “GST Made Easy”, Taxmann Publications.
5. Chaudhary, Dalmia, Girdharwal, “GST – A Practical Approach”, Taxmann Publications.
6. Garg, Kamal, “Understanding GST”, Bharat Publications.
7. Hiregange, Jain and Naik, “Students’ Handbook on Goods and Services Tax”, Puliani and Puliani.

**Note: Latest edition of text books may be used.**



<p align="center"><b>Name of the Program:</b> Bachelor of Vocation (B.VOC.)</p> <p align="center"><b>Course Code:</b> B.VOC.AC. 7.3</p> <p align="center"><b>Name of the Course:</b> INDIAN ACCOUNTING STANDARDS AND IFRS</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<p><b>Course Outcome:</b> On successful completion of the course, the Students will be able to</p> <ol style="list-style-type: none"> <li>Get the orientation about the background and provisions of accounting standards</li> <li>Learn the preparation of financial statements as per IND AS which govern and guide the accounting process.</li> <li>Learn the provisions under accounting standards for items appearing in financial statements</li> <li>Learn the provisions under accounting standards for items which do not appear in financial statements</li> <li>Prepare Consolidated Financial Statements</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1 : Accounting Standards</b>		<b>10</b>
Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.		
<b>Module No. 2 : Preparation of Financial Statements as Per Indian AS</b>		<b>10</b>
Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.		
<b>Module No. 3: Provisions Under Accounting Standards for Items Appearing in Financial Statements</b>		<b>14</b>
Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (Ind AS 37), Earnings per Share (Ind AS 33)		
<b>Module No. 4 : Provisions Under Accounting Standards for Items That Do Not Appear in Financial Statements</b>		<b>10</b>
Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34)		
<b>Module No. 5: Consolidated Financial Statements</b>		<b>12</b>
Meaning of Group, Holding and Subsidiary Company, Purpose and benefits of preparing Consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of Consolidation of Financial Statements, Components of Consolidated Financial Statements, Calculation of Minority Interest,		

Calculation of Goodwill or Capital Reserve on Consolidation. Accounting treatment for inter-company debts, unrealised profit on stock, unrealised profit on fixed assets, and inter-company dividends.

**Skill Development Activities**

1. Preparation of financial statements as per IND AS with imaginary figures.
2. Analysis of published financial statements for at-least 2 types of stakeholders
3. Preparation of notes to accounts for non-current assets
4. Preparation of Consolidated Financial Statement of any two existing companies.
5. Disclosure of change in equity in the annual reports of any two select companies.

**BOOKS FOR REFERENCE:**

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, -Indian Accounting Standards, HPH
3. Hanif & Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers

**Note: Latest edition of text books may be used**

<b>Name of the Program:</b> Bachelor of Vocation (B.VOC.) <b>Course Code:</b> B.VOC.AC. 7.5 <b>Name of the Course:</b> SAP		
Course Credits	No. of Hours per week	Total No. of Teaching Hours
3	3	42
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Familiarise themselves with the system application b) Learn the processing of accounting system which can be implemented immediately and c) Be industry ready in using accounting system.		
Syllabus		Hours
<b>Module No. 1: Introduction to SAP</b>		<b>6</b>
<b>General Settings:</b> Define Countries, Standard Settings, Currency, <b>Organizational Structure:</b> Definition: Define company, Define copy delete check company code, Define Profit Center, Segment Assignment: Assign company code to company, Assign company code to credit control area. <b>Financial Accounting Global Settings:</b> Fiscal year variant. Assign Fiscal year variant to Company Code, Posting period variant. Assign Posting period variant to Company Code, Document Types, Document Number Ranges, Posting Keys, Field status variant, Tax on Sales and Purchases <b>General Ledger Accounting:</b> Chart of Accounts, GL Account Groups, Created GL Master Records, Posting to GL Accounts, Retained Earnings accounts, Foreign Currency Valuation, Accrual and Deferral, Automatic Account Cleaning, Financial Statement Versions		
<b>Module No. 2: Accounts – Receivables, Payables, Bank and Asset</b>		<b>10</b>
<b>Accounts Receivables and Accounts Payables:</b> Customer/Vendor Account groups. Maintain Number Ranges, Customer/Vendor Master Data, Creation of Reconciliation accounts for Accounts Receivables & Accounts Payables, Incoming & Outgoing Invoices/Credit Memos, Incoming Payments, Outgoing Payments, Configure Tolerance groups of Customers & Vendors. Open Item Clearing, Partial Payment and Residual Payment, Maintain Terms of Payment, Document Reversal, Customer/Vendor Special GL transaction, Automatic Payment Program, Automatic dunning program <b>Bank Accounting:</b> House Banks. Customer/Vendor Bank, Cash Journal Configuration <b>Asset Accounting:</b> Asset Management Configuration, Chart of Depreciation, Configuration of Asset Class, Account Determination, Screen Layout, Allocate number ranges to Asset Classes, Asset Master Creation. Asset Posting – Acquisition, Sale, Transfer, Scrapping of asset, Depreciation Keys, Asset Depreciation, Asset Information System.		
<b>Module No. 3: FI-CO Integration</b>		<b>10</b>
<b>New General Ledger:</b> Document Splitting, Ledger Approach, Parallel Accounting, CO-FI Integration. <b>FI-CO Integration:</b> Controlling Area, Cost Center Accounting, Cost Element Accounting, Internal Order. <b>Controlling Basic settings:</b> Define Controlling Area, Define Number Range for Controlling Area, Maintain Planning Version <b>Cost Element Accounting:</b> Creation of Primary Cost Element from FI, Creation of Primary Cost Element from CO, Default Account Assignment, Creation of Activity Type, Creation of SKF		
<b>Module No. 4: Cost Centre Accounting and Profitability Analysis</b>		<b>10</b>
<b>Cost Center Accounting:</b> Cost Center Standard Hierarchy, Creation of Cost Center & Cost Center Groups, Posting to Cost Centers, Re-posting of CO line items, Planning of Cost Centers, Overhead		

Calculation, Period End closing activities in cost center accounting – Assessment, Distribution, Periodic Re-posting, Activity Allocation

**CO-PA Profitability Analysis:** Account based COPA, Costing Based COPA, Introduction to Profitability analysis, Data Flow in Profitability Analysis, Maintaining the operating concern, Assignment of Controlling area to operating concern, Activating the profitability analysis, Define number ranges for actual postings.

<b>Module No. 5: Internal Orders and Profit Centre Accounting</b>	<b>10</b>
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**Internal Orders:** Use of Internal Order Types, Settlement Profile, Planning Profile, Budget Profile, Tolerance for Budgeting and availability control, Order Types, Real Orders and statistical Orders.

**Profit Center Accounting:** Basic settings for Profit Center Accounting, Creation of Profit Centers, Maintenance of control Parameters for Actual Postings, Maintaining planning versions for profit centers, Maintaining the number ranges for profit center documents, Creation of profit center master records, Display of profit center master records.

**Skill Development Activities:**

1. Draw an organisational structure defining profit centre and segment assignment
2. Show a mock accounts receivable and payable group entries with at least 5 transactions
3. Show FI-CO integration as a diagram
4. Draw a flow chart of profitability analysis
5. Draw a mock display of profit centre master records

**Books for Reference**

Website of SAP

**Note: Latest edition of text books may be used**

**B. VOC- 8<sup>th</sup> Semester Course Contents**

<b>8.1 Banking Theory and Practice</b>
<b>8.2 Advanced Accounting</b>
<b>8.3 Entrepreneurship Development</b>
<b>8.4 Elective Paper – 4</b>
<b>8.5 ITR Filing</b>
<b>8.6 Research Project / Internship with Viva-Voce ( OR ) 8.6a Accounting for Government Bodies 8.6b Advanced Financial Management</b>

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC 8.1

**Name of the Course:** BANKING THEORY AND PRACTICE

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Have a practical understanding of various financial institutions and their functioning
- To know the relationship between Banker and Customer
- Help them to understand various lending facilities of a Bank
4. Understand the dynamic changes of banking industry and its innovations

Syllabus:	Hours
<b>Module No. - 1: Banker and Customer</b>	12

Banker and Customer Relationship :Introduction – Meaning of Banker& Customer; General and Special relationships between Banker & Customer, (Rights and Obligations of Banker & Customer). Customers and Account Holders Types of Customer and Account Holders – Procedure and Practice in opening and operating the accounts of different types of customers – Minor, Joint Account Holders, Partnership Firms, Joint Stock Companies, Clubs, Non-Resident Account – NRI & NRE Accounts.

<b>Module No. 2 : Collecting Banker</b>	10
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Meaning – Duties and Responsibilities of Collecting Banker, Holder for Value, Holder in Due Course; Statutory Protection to Collecting Banker.

<b>Module No. 3 : Paying Banker</b>	12
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Meaning – Precautions – Statutory Protection to the Paying Banker; Cheques – Crossing of Cheques – Types of Crossing; Endorsements - Meaning, Essentials and Kinds of Endorsement; Dishonor of Cheque - Grounds for Dishonor.

<b>Module No. 4 : Lending Operations</b>	12
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Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit. Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure - Housing, Education and Vehicle loan's; Non-Performing Asset (NPA): Meaning, circumstances & impact; Government Regulations on Priority lending for commercial banks.

<b>Module No. 5 : Banking Innovations</b>	10
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New Technology in banking, Core Banking, Universal Banking and Offshore Banking; E-Services – Debit and Credit Cards - Internet Banking – ATM - Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT, E-Wallet – Meaning, Types of E-Wallet's & Procedure of making E-Payments: BHIM, PAYTM, GOOGLE PAY (TEZ), PHONE PE (Concepts only)

**Skill Development Activities:**

1. Collect and fill account opening form of SB A/c or Current A/c
2. Collect and fill pay in slip of SB A/c or Current A/c and Draw specimen of Demand Draft.
3. Draw different types of endorsement of cheques.

4. Draw specimen of Travelers' Cheques / Gift cheques / Credit cheques.
5. List various customer services offered by at least 2 banks of your choice.

**Books for Reference:**

1. Gordon & Natarajan: Banking Theory Law and Practice, HPH
2. S. P Srivastava ; Banking Theory & Practice, Anmol Publications
3. M. Prakhas, Bhargabhi R: Banking law & Operation, Vision Book House.
4. K. Venkataramana, Banking Operations, SHBP.
5. Kothari N. M: Law and Practice of Banking.
6. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication

**Note: Latest edition of text books may be used**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 8.2

**Name of the Course:** ADVANCED ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	52 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Understand different Accounting provisions relating to banking Company. b) Ability to define different terms relating to insurance company and to prepare Financial Statements. c) Understand the concept of inflation accounting. d) Prepare the accounts for shares and debentures.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1 : Employee Stock Option Scheme / Plan</b>		06
Meaning of Employee Stock Option Scheme (ESOS). Important terms relating to ESOS. Rules regarding offer of ESOS in accordance with The Companies (Share Capital and Debentures) Rules, 2014. SEBI regulations regarding ESOS. Accounting treatment for ESOS. Problems.		
<b>Module No. 2 : Buy Back Of Shares</b>		06
Introduction and meaning. Objectives and benefits of buy-back. Provisions regarding buy-back of shares under Companies Act, 2013. SEBI regulations regarding buy-back of shares. Methods of buy-back – through tender offer to existing shareholders, through open market and through book building. Accounting entries for buy-back of shares. Problems.		
<b>Module No. 3 : Investment Accounts</b>		12
Meaning of Investments. Types or Classification of Investments. Valuation of Investments, Cost of Investments, Accounting treatment for Re-classification of Investments, Disposal of Investments and income from investments. Problems.		
<b>Module No. 4 : Financial Statements of Banking Companies.</b>		14
Introduction. Functions of a bank. Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves, Statutory Reserve, Cash Reserve, Statutory Liquidity Ratio etc. Special Features of Bank Accounting. Final Accounts of Banking Companies –components and formats. Accounting treatment for Rebate on Bills Discounted, Acceptance, Endorsement and Other Obligations. Problems on preparation of bank final accounts.		
<b>Module No. 5 : Financial Statements of Insurance Companies</b>		14
Introduction. Classification of Insurance Business – Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Components of Financial Statements of General Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Accounting Principles for preparation of Financial Statements of Insurance companies. Problems.		



**Skill Development Activities**

1. Preparation of different schedules with reference to final accounts of Banking Companies
2. Preparation of financial statement of Life Insurance Company.
3. Preparation of financial statement of General Insurance Company.

**Books for Reference:**

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Financial Accounting, HPH
3. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand

**Latest edition of text books may be used**

**Name of the Program:** Bachelor of Vocation (B.VOC.)  
**Course Code:** B.VOC.AC. 8.3  
**Name of the Course:** ENTREPRENEURSHIP DEVELOPMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	52 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

1. Apply the knowledge of basic concepts related to Entrepreneurship.
2. Implementation of Entrepreneurial skills to develop as a future Entrepreneur.
3. Acquire the knowledge of Small-Scale Industries and its related aspects
4. Analyse the business opportunities and preparation of Business Plan.

Syllabus:	Hours
<b>Module No. 1 : Introduction to Entrepreneurship</b>	10
Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise; Differences between Entrepreneurship, Entrepreneur & Enterprise; Functions of Entrepreneur; Role of Entrepreneur for Economic Development; Factors influencing Entrepreneurship; Pros and Cons of being an Entrepreneur; Differences between Manager and Entrepreneur; Qualities of an Entrepreneur; Types of Entrepreneurs. Entrepreneurship Development -- Need, Problems, National and State Level Institutions.	
<b>Module No. 2 : Micro, Small, Medium Enterprises</b>	10
Micro Small and Medium types of Business units (MSMEs): Meaning, Definition, Characteristics, Establishment procedures, Challenges faced by MSMEs, Comparison between Small- and Large-scale business units. Industrial Estates: Meaning, Role and Types.	
<b>Module No. 3 : Starting A New Business Venture</b>	12
Business opportunity: Meaning and Process of identifying Business opportunity; Scanning the Environment, Evaluation and Selection of the best Alternative/Project. Steps involved in starting a Business Venture – Identification of Project/Service, Location, Project Formulation – Feasibility studies and reasons to do feasibility studies (Product/Service, Financial, Technical, Social and Market feasibility), Decision on form of Ownership, Completion of Legal Formalities (Clearances and Permits required, Formalities, Licensing and Registration Procedures), Arranging for Infrastructure, Preparation of Project Report, Applying and Obtaining Financial Assistance.	
<b>Module No. 4 : Preparation Of Business Plan And Development Of Business Model</b>	10
Business Plan (BP): Meaning, Importance, Preparation and Component of Business Plan, Common pitfalls to be avoided in preparation of a BP and the possible solutions to overcome them. Formulation of Business Model: Meaning of Business Model, Importance and Diversity of Business Model and Components of Business Model.	
<b>Module No. 5 : Institutional Assistance for Entrepreneurship</b>	10
Need and Importance, Financial Assistance and Concessions: SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, Non-financial assistance: DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Trade	

related Entrepreneurship Development and Assistance (TREAD), Pradhan Manthri Kausal Vrudhhi Yojana (PMKVY) and National Skill Development Mission (NSDM).

### **Skill Development Activities**

1. Preparation of a Project Report to start a SSI Unit
2. Preparing a letter to the concerned authority-seeking license to the SSI Unit, you propose to start
3. Format of a Business Plan
4. Chart showing Financial Assistance available to SSI along with rates of interest
5. Chart showing Tax Concessions to SSI both Direct and Indirect

### **Books for Reference:**

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
3. Satish Taneja: Entrepreneur Development, HPH.
4. Udai Pareek and T.V. Rao, Developing Entrepreneurship
5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad
6. Srivastava, A Practical Guide to Industrial Entrepreneurs, Sultan Chand.
7. Government of India, Report of the committee on small and medium entrepreneurs, 1975
8. Vidya Hattangadi ; Entrepreneurship, HPH.
9. N.V.R. Naidu : Management and Entrepreneurship, I.K. International
10. Bharusali, Entrepreneur Development,
11. K. Venkataramanappa, Entrepreneurial Development, SHB Publications
12. Anil Kumar : Small Business and Entrepreneurship, I.K. International
13. Rekha & Vibha – Entrepreneurial Management, VBH.

**Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 8.5

**Name of the Course:** INCOME TAX RETURNS FILING (PRACTICALS)

No. of Credits	No. of hours per week	Total No. of hours
3	3	42

**Pedagogy:** Classrooms lecture, Practicals, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- a) File different ITRs
- b) File different Returns upon notices

1. Filing of ITR – 1 (SAHAJ)

2. Filing of ITR – 2

3. Filing of ITR – 3

4. Filing of ITR – 4

5. Filing of ITR – 5

6. Filing of ITR – 6

7. Filing of ITR – 7

8. Filing of ITR – V

9. Returns filing under Section 139(1)

10. Returns filing under Section 139(3)

11. Returns filing under Section 139(4)

12. Returns filing under Section 139(5)

**Skill Development Activities**

1. File returns with salary income, house property income and income from other sources using imaginary figures.
2. File returns with professional income and income from other sources using imaginary figures
3. File returns with deductions and without deduction using imaginary figures
4. File revised returns using imaginary figures

**Books for Reference**

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang - Direct Taxes, Kalyani Publishers
4. Singhania - Income Tax Taxmann Publications

**Latest edition of text books may be used**

## **Elective Group 1: Accounting**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 5.4

**Name of the Course:** ACCOUNTING FOR INVENTORY AND PAY ROLL

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Learn Inventory Accounting Process and valuation of Inventory
- Learn inventory masters using Tally
- Understand employee allowance and incentive schemes and preparation of payroll.
- Create employee groups and payroll reports

Syllabus:	Hours
<b>Module No. 1 : Inventory accounting</b>	12
Inventory Accounting: What is inventory, Stores Ledger, Store keeper/Custodian, Stores Ledger, Stock item, Stock group, Stock category. Goods Received Note,	
<b>Module No. 2: Inventory Valuation</b>	10
Valuation of Inventory, FIFO, LIFO, Average Cost Method, Inventory used as sample, Inventory for personal purpose, Movement analysis, (Practical and theory)	
<b>Module No. 3 : Inventory and Tally</b>	12
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 (Practical and theory)	
<b>Module No. 4 : Labour</b>	12
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.	
<b>Module No. 5 : Payroll and Tally</b>	10
Preparation of Payroll using tally, Payroll, 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.	

**Skill Development Activities:**

Show the path for inventory accounting process in detail.

Prepare a stores ledger using at least three inventory valuation methods for 5 transactions.

Show inventory transfer process in Tally using imaginary figures.

Prepare a payroll for at least 5 persons with different designations

Show the attendance types in tally using imaginary figures.

**Books for Reference:**

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

**Latest edition of text books may be used**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 6.4

**Name of the Course:** COST MANAGEMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Understand the term cost control and cost reduction.
- Analyse the difference between different types of Budgets.
- Prepare the Break-Even analysis for the Company.
- Examine different activities relating to company and preparation of cost sheet.

Syllabus:	Hours
<b>Module No. 1 : Cost Control and Cost Reduction</b>	08

Meaning of cost control and cost reduction, areas covered by cost control and cost reduction –product design, target costing, value analysis, value engineering, value chain analysis, Business Process Reengineering (theory only).

<b>Module No. 2 : Marginal Costing</b>	10
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Absorption costing, cost classification under absorption costing, Meaning and Definition of marginal costing – Absorption Costing V/s Marginal Costing - Need for Marginal Costing, arguments against and in favor of marginal costing – marginal cost equation – Uses and Limitations of Marginal Costing - Break even analysis - Problems on Break Even Analyses.

<b>Module No. 3 : Standard Costing</b>	12
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Historical costing - Introduction – Meaning & Definition of Standard Cost and Standard Costing - Advantages & Disadvantages of Standard Costing –preliminaries in establishing system of standard costing – Variance Analysis – Material Variance, Labour Variance and Overheads Variance – Problems on Material Variances and Labor Variances.

<b>Module No. 4 : Budgetary Control</b>	12
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Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Meaning, Types of Functional Budgets - Flexible Budgets, Cash Budgets, sales budget and production budget. Problems on Flexible budgets and cash budgets.

<b>Module No. 5 : Activity Based Costing</b>	10
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Introduction - Weakness of conventional system – concept of ABC – Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC – Characteristics of ABC – Steps in the implementation of ABC – Benefits from adaptation of ABC system –difficulties faced by the industries in the successful implementation of ABC - Problems on ABC.

**Skill Development Activities**

1. Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
2. Illustrate make or buying decisions helps in decision making.
3. Preparation of Sales Budget with Imaginary Figures
4. List any 10 industries where Standard Costing is used.

#### Books for Reference

1. S P Iyengar, Cost Accounting.
  2. M.N. Arora, Cost Accounting.
  3. Palaniappan & Hariharan : Cost Accounting
  4. Jain & Narang, Cost Accounting.
  5. IM Pandey: Management Accounting
- Latest edition of text books may be used**



**Name of the Program:** Bachelor of Vocation (B.VOC.)  
**Course Code:** B.VOC.AC. 7.4  
**Name of the Course:** MANAGEMENT ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

1. Able to understand the scope of Management Accounting to the Business Organisation
2. Able to View the Financial Statements as Management Accountant.
3. Understanding the relationship of different Accounting Variables and calculation of Accounting Ratios.
4. Ability to prepare Cash Flow Statement (CSF) and understanding the implication of CFS in the Organisation.
5. Able to prepare Flexible and Cash Budget and implementation CVP Techniques in Decision Making.

Syllabus:	Hours
<b>Module No. 1: Introduction to Management Accounting</b>	12
Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management Accounting. Management Reporting– Principles of Good Reporting System. Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis as per Companies Act, 2013 Schedule III formats.	
<b>Module No. 2: Ratio Analysis</b>	12
Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations – Classification of Ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems.	
<b>Module No. 3: Cash Flow Analysis</b>	10
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.	
<b>Module No. 4: Marginal Costing</b>	10
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses- problems. Break Even Chart.	
<b>Module No. 5: Budgetary Control and Standard Costing</b>	12

Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only. Introduction to Standard Costing and Variance analysis, Uses, Material variances, Labour variances and Overhead variances- problems on material and labour variances.

**Skill Development Activities:**

1. Analyse financial statements using imaginary figures.
2. Calculate ratios using an imaginary balance sheet.
3. Prepare a Cash Flow Statement according to Ind. AS-7. using imaginary figures
4. Prepare a break-even chart using imaginary figures.
5. Prepare any one of the budgets using imaginary figures.

**Books for Reference**

1. Dr. S.N. Maheshwari, Management Accounting, Vikas Publishers.
2. Sexana, Management Accounting,
3. Dr. S.N. Goyal and Manmohan, Management Accounting,
4. B.S. Raman, Management Accounting, United publishers
5. Sharma and Gupta, Management Accounting, Kalyani Publishers
6. M Muniraju & K Ramachandra, Management Accounting, HPH
7. PN Reddy & Appanaiah, Essentials of Management Accounting, HPH
8. Dr. B Mariyappa , Management Accounting, HPH
9. Sudhindra Bhat- Management Accounting

**Latest edition of text books may be used**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 8.4

**Name of the Course:** FORENSIC ACCOUNTING & AUDIT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Identify, analyse and interpret indicators of financially fraudulent activity
- Explain investigative processes and the nature and range of investigative techniques, and
- Identify situations for investigative techniques application.
- Learn the procedure of Audit the forensic investigations

Syllabus:	Hours
<b>Module No. 1: Forensic Accounting:</b>	12
Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors. Fraud – Introduction, Types of fraud, Reasons of fraud, Fraud cycle, Bank Fraud, Corporate Fraud, Insurance Fraud, Cyber Frauds, Securities Fraud, Consumer Frauds, Traits & behaviours of fraudsters, Targets of fraudsters, case studies.	
<b>Module No. 2: Fraud Detection Techniques:</b>	12
Fraud detection techniques, Effective information gathering methods, Fraud risk factors, Professional analytical procedures and techniques. Financial statement fraud – Meaning, Introduction, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, cash flow analysis, case studies	
<b>Module No. 3: Fraud Risk Assessment:</b>	10
Profiling Fraudsters, Organisational profiling methods, Risk analysis & assessment, variety of risk assessment factors, best practices. Fraud risk prevention –meaning, importance, combatting actual instances of fraud, case studies.	
<b>Module No. 4: Forensic Audit:</b>	10
Meaning and Significance – Meaning of Audit – Audit: An Adhering Significance – Stages of Audit – Meaning of Forensic Audit – Significance of Forensic Audit – Key Benefits of Forensic Audit – Need and Objectives: Forensic Audit – Fraud and Forensic Audit: An Introspect– Forensic Audit vis-à-vis Audit.	
<b>Module No. 5: Audit and Investigations:</b>	12
Tools for handling Forensic Audit– Forensic Audit Thinking (Thinking Forensically)– Forensic Audit Procedures– Appropriate Use of Technology - Investigation Mechanism- Types of Investigations - Methods of Investigations: Computer Assisted Auditing Techniques (CAATs) and tools (CAATT) Generalized Audit Software (GAS), Common Software Tools (CST). Finding Facts and Conducting Investigations - Red Flags – Green Flags.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"><li>Analyse an imaginary case related to forensic accounting</li><li>Discuss Financial statement fraud using imaginary figures</li><li>Discuss a case relating to fraud risk assessment</li><li>Discuss the forensic audit procedure using an imaginary case.</li></ol>	
<b>Books for References:</b>	

1. Study on Forensic Accounting and Fraud Prevention, ICAI, NEW Delhi
2. ICSI Study Material on Forensic Audit.
3. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc.(2011)
4. Forensic Accounting for Dummies, Frimette Kass - Shraibman and Vijay Sampath, Wiley Publishers
5. A Guide to Forensic Accounting Investigation, Thomas Golden, Steven Skalak and Mona Clayton, Wiley Publishers

**Latest edition of text books may be used**

**Elective Group 2: Human Resource**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 5.4

**Name of the Course:** EMPLOYEE WELFARE AND SOCIAL SECURITY

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Acquire knowledge on Labour Welfare, Administration & Social Security.
- Understand Indian Labour Organisations and their functioning
- Meaning and functioning of collective bargaining

Syllabus:	Hours
<b>Module No. 1: Social &amp; Labour Welfare</b>	10
Social Welfare; Labour Welfare: Concept, Scope and objectives Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare - Labour Welfare Policy and Five-Year Plans	
<b>Module No. 2: Indian Labour Organization</b>	10
Impact of ILO on Labour Welfare in India - Agencies of Labour Welfare and their Roles - Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Canthers Welfare Officer: Role, Status and Functions.	
<b>Module No. 3: Labour Administration</b>	16
Evolution of Machinery for Labour Administration - Central Labour Administrative Machinery in India - Labour Administration in India - Director General of Employment and Training - Director General of Factory Advice Service - Provident Fund Organization ESI Schemes Central Board for Workers Education	
<b>Module No. 4: Collective Bargaining</b>	10
Meaning and definition of collective bargaining, Importance of collective bargaining. Types and functions of collective bargaining	
<b>Module No. 5: Social Security</b>	10
Concept, objectives and Scope of social security. Social Assistance and Social Insurance. Development of Social Security in India. Social Security measures for Industrial Employees	

**Skill Development Activities:**

- Explain the importance given to Labour Welfare in 5-year plans
- Discuss the impact of ILO on labour welfare in India
- Show the evolution of machinery for labour administration
- Discuss the importance of collective bargaining
- Write a note on development of social security in India

**Books for Reference:**

1. Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
2. Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi.
3. K. Venkataramana, Employee Welfare & Social Security, SHBP.
4. Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, Mumbai.
5. Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi.
6. Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Publishing House, Mumbai.
7. Pant, S.C., Indian Labour Problems, Chaitanya Publishing House, Allahabad.
8. Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut.
9. Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Publishing Agra.
10. Memorial, C.B. Dynamics of Industrial Relations in India, Himalaya Publishing. House, Mumbai.

**Latest edition of text books may be used**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 6.4

**Name of the Course:** COMPENSATION MANAGEMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Understand the various aspects of Compensation Management
- Understand the rules for wage and salary administration
- Learn the statutory provisions governing Rewards and Incentives
- Learn employee benefit programmes
- Learn about the regulatory bodies for compensation management.

Syllabus:	Hours
<b>Module No. 1: Compensation Management</b>	10
Compensation – Meaning & Definitions - objectives –nature, Types of compensation Conceptual frame work of compensation management, Compensation philosophies, Compensation approaches Basis for compensation fixation. Compensation practices in different industries. Compensation practices of multinational and global organizations.	
<b>Module No. 2: Wage and Salary Administration.</b>	16
Wage determination process and wage administration rules. Factors influencing wage and salary structure. Principles of wage and salary administration. Difference between salary and wages. Theories of wages – subsistence theory, wage fund theory, marginal productivity theory, bargaining theory. Criteria of wage fixation. Methods of wage determination in India	
<b>Module No. 3: Rewards and Incentives</b>	14
Statutory Provisions governing Different Components of Reward systems. Classification of Rewards; Monetary & Non- Monetary Incentives. Incentive Payments and its Objectives. Individual incentive plans Vs Group incentive plans. Administering incentive plans. Guidelines for Effectives Incentive Plans;	
<b>Module No. 4: Managing Employee Benefits</b>	10
Nature and types of benefits. Employee benefits programs- security benefits, retirement security benefits, health care benefits, time-off benefits. Fringe benefits - Features of Fringe Benefits; Fringe Benefits in India. Designing an Employee benefits package. Performance based pay systems. Employee benefits required by law. Discretionary major employee benefits	
<b>Module No. 5: Regulatory Bodies for Compensation Management</b>	06
Wage Boards – structure, scope and functions, Pay Commissions, Wage administration in India Wage policies in India.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"><li>Discuss about compensation packages in any 3 industries</li><li>Discuss about various methods of wage and salary administration in India</li></ol>	



3. Explain in detail about the guidelines for effective incentive plans
4. Discuss about the employee benefit programmes
5. What are the highlights of wage policies in India? Explain.

**Books for Reference:**

1. Compensation & Reward Management, BD Singh, Excel Books
2. Compensation, Milkovich & Newman, TMH
3. Strategic Compensation, Joseph J. Martocchio, 3rd Edition, Pearson Education
4. Compensation Management in Knowledge based world, Richard I. Anderson, 10th edition, Pearson Education
5. Compensation Management, Er Soni Shyam Singh, Excel Books.
6. Richard Thrope & Gill Homen : Strategic Reward Systems - Prentice-Hall.
7. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
8. Michael Armstrong & Helen Murlis: Hand Book of Reward Management – Crust Publishing House.
9. Joseph. J. Martocchio: Strategic Compensation – A Human Resource Management Approach Prentice-Hall.
10. Edward. E. Lawler III: Rewarding Excellence (Pay Strategies for the New Economy) – Jossey -Bass.

**Latest edition of text books may be used**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 7.4

**Name of the Course:** ORGNISATIONAL CHANGE AND DEVELOPMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Understand need for Organizational Change and Development
- Understand the OD interventions for creating successful organizations.
- Imbibe the need for change management
- Understand the need for strategic change interventions and institutionalization
- Understand the OD levels in Global settings

Syllabus:	Hours
<b>Module No. 1: Organizational Development</b>	12
Meaning and nature of Organizational Development (OD), competencies of an OD Practitioner, ethical guidelines for OD practitioners. Process of Organizational Development: Overview of entering and contracting Diagnosing: meaning of diagnosing, comprehensive model for diagnosing organizational systems (organizational level, group level and individual level). Collecting and analyzing diagnostic information: methods of collecting diagnostic data (Questionnaire, Interviews, Observations, Unobtrusive measures). Feeding back diagnostic information: Determining the content of feedback, possible effects of feedback, characteristics of feedback process, survey feedback.	
<b>Module No. 2: Change Management</b>	10
Introduction to Change Management: OD and Change, importance and nature of planned change; Theories of planned change- Action research model, Kurt Lewin's change model. Introducing change effectively: Basic steps, factors influencing change- resistance to change, overcoming resistance to change; empowering people to manage change, activities contributing to effective change management. Strategies for effecting change: Empirical-rational strategies, Normative - Re-educative strategies of changing, Power - Coercive strategies (meanings only).	
<b>Module No. 3: OD Interventions</b>	14
Designing effective OD interventions: How to design effective interventions, Overview of OD interventions - Human Process interventions, Techno Structural interventions, HRM interventions and Strategic change interventions, Conditions for optimal success of OD (a) Human Process Interventions T-Groups, process consultation, Third-party intervention; Team building; Organisation confrontation meeting, Inter-group relation intervention: microcosm group; Large group intervention: open -systems method, and open-space method (b) Techno structural interventions Restructuring organization: Structural design: functional structures, divisional structure- product structure, geographic and market structure, metrics structure, network structure, boundary less organization. Downsizing: Meaning and tactics- Workforce reduction, organisational redesign, system redesign. Re-	

engineering; meaning and application stages. Employee involvement- parallel structures, TQM and high involvement organizations; Work Design approaches: Engineering approach, Motivational approach, Sociotechnical Systems Approach

(c) Human resource Management Interventions Overview of Performance management interventions: Performance Management Model, Goal setting, Performance Appraisal process, Reward systems. Developing and assisting members- career planning, workforce diversity dimensions and interventions, employee stress and wellness interventions.

<b>Module No. 4: Strategic Change Interventions, Evaluation &amp; Institutionalisation</b>	12
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Strategic Change Interventions Transformational Change: characteristics and differentiation with transactional change, culture change. Continuous change: dynamic strategy making, self- designing organizations, learning organizations Trans-organizational change, mergers and acquisitions, strategic alliance interventions, network interventions. Evaluating and institutionalizing organisation development: Behavioural outcomes for measuring OD interventions, Institutionalisation framework (Organisation characteristics, intervention characteristics, Institutionalisation process, indicators of institutionalisation.)

<b>Module No. 5: OD In Global Settings</b>	08
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Dimension/value, definition and customs for- Cultural Context, Power distance, Uncertainty avoidance, Achievement orientation, individualism World-wide OD: Strategies and OD interventions (listing of OD); Global social Change. Future of OD: The changing environment, Implications for OD's future, OD trends in the context of OD (economy, workforce, technology, organization), Implications for OD's future

**Skill Development Activities**

1. Collect feedback reports which require any 5 changes in organisation
2. Discuss any 6 activities contributing to effective change management
3. Develop an effective OD intervention for a company regarding 6 aspects
4. Explain briefly the Behavioural outcomes for measuring OD of any company
5. Explain the global changes and implications for OD's future

**Books for Reference**

1. Cummings and Worley (2007), Organization Development and Change ,Thomson- South western
2. Dunnette, M.D. (Ed.) (1976). Handbook of Industrial and Organizational Psychology. Chicago: Rand McNully.
3. French, W.L.; & Bell, C.H. Jr. (1980). Organizational Development. London, Prentice Hall.
4. Herbert, T.T. (1981). Dimensions of Organizational Behavior. London: MacMillan.
5. Khandwalla, P.N. (1988). Organizational effectiveness. In J. Pandey (Ed.) Psychology in India: The State-of-the Art (Vol.3, pp. 97-215). New Delhi: Sage.
6. Luthans, F. (1989). Organizational Behaviour. London: McGraw Hill.
7. Margulies, N.; & Raia, A.P. (1975). Organizational Development: Values, process and technology. New Delhi: Tata McGraw Hill,

8. McGill, M.E. (1977). Organizational Development for Operating Managers. AMACO (a division of American Management Association).
9. Pareek, U. & Rao, T.V. (1986). Designing and Managing Human Resources Systems. New Delhi: Oxford.
10. Rudrabasavaraj, M.N. (1977). Executive Development in India. New Delhi: Himalaya Publishing House.
11. Sharma, R.A. (1982). Organizational Theory and Behaviours. New Delhi: Tata McGraw Hill.

**Latest edition of text books may be used**

<b>Name of the Program:</b> Bachelor of Vocation (B.VOC.) <b>Course Code:</b> B.VOC.AC. 8.4 <b>Name of the Course:</b> STRATEGIC HUMAN RESOURCE MANAGEMENT		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3	4 Hrs	56 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Understand human resource environment from a strategic perspective and b) Learn the process of planning, implementation and evaluation of Strategic contributions. c) Understand the Human Resource Environment d) Evaluate the formulation of strategic objectives e) Analyse the performance impact of human resource practices		
<b>Syllabus:</b>		Hours
<b>Module No. 1: Introduction to Strategic Human Resource Management</b>		10
Strategy: Meaning, process of strategic – environmental scan, strategy formulation, implementation and control, need for strategic HRM, importance of SHRM, Theoretical frame work of SHRM, HRM as a tool of strategy, Investment perspective of Human Resources — Management values, Risk return on investments, Economic rationale for investment in training, Utility theory- Outsourcing as an alternative to investment in Human resources		
<b>Module No. 2: The Human Resource Environment</b>		14
Shifts in business environment, Response of organizations to changing business environment- Portfolio related, structure and process related changes, General human resource environment — Technology and organisational structure, Worker values and attitudinal trends, Management trends, Demographic trends, Trends in Utilization of human resources, International developments. Human resources legal environment — Emerging trends and paradigm shifts towards Employee Relations, Employment Related Legislations, Payment Related Legislations, Social Security Related Legislations, Welfare Related Legislations		
<b>Module No. 3: Strategic Formulation</b>		06
Development of organizational philosophy and mission statement, Environmental scanning, Analysis of SWOT—Formulation of strategic objectives, Generation of alternative strategy, Evaluation and selection of strategies		
<b>Module No. 4: Human Resources Planning and Implementation</b>		16
Strategic role of HRP, Overview of HRP, Managerial issues in planning, integrating HRP with Strategic planning—Selecting forecasting technique, Forecasting the supply of human resources, Forecasting the demand for human resources—Strategy implementation – workforce utilization and employment practices — Efficient utilization of human resources, Dealing with employee shortages, Selection of employees, Dealing with employee surpluses Special implementation challenges—Career path for technical professionals, Dual career couples, Strategy implementation system – Reward and development systems: - Strategically oriented performance management system—Strategically oriented compensation systems. Employee development		

<b>Module No. 5: The Performance Impact of Human Resources Practice</b>	10
<p>Human Resource performance impact: Individual high-performance practices, Limitations of individual practices, Evolution of practices, Systems of high-performance human resource practices, Individual best practices Vs systems of practices, Universal practices Vs contingency perspectives.</p> <p>Human Resource Evaluation: Overview and approaches to evaluation, Prevalence of evaluation, Evaluating strategic contributions of traditional areas, Evaluating strategic contributions in emerging areas.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Outsourcing as an alternative to investment in Human resources -discuss a case in support of the outsourcing.</li> <li>2. Explain the Response of any 6 organizations to changing business environment</li> <li>3. Show SWOT analysis of any 6 companies</li> <li>4. Show the Overview of HRP of any 3 industries</li> <li>5. List out Individual high-performance practices in any 3 companies and analyse.</li> </ol>	
<p><b>Books For Reference:</b></p> <ol style="list-style-type: none"> <li>1. Strategic HRM by Charles R Greer (Recommended)</li> <li>2. Strategic Human Resource Management, Jeffrey. A. Mello, Thomson publication</li> <li>3. Strategic Human Resource Management- theory and practice –A reader, edited by Graeme Salaman, John Storey and Jon Billsberry Sage publication.</li> <li>4. Strategic Human Resource Management, Tanuja Agarwala, Oxford publication</li> </ol> <p><b>Latest edition of text books may be used</b></p>	

### **Elective Group 3: Marketing**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 5.4

**Name of the Course:** CONSUMER BEHAVIOUR

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcome:** On successful completion of the course, the Students will be able to

- Understand the Behaviour of Consumers.
- Analyse the determinants of consumer behaviour.
- Ability to influence the consumer decision making process.
- Seek the help of law in case of consumer dissatisfaction through consumer protection Act 1986.

Syllabus:	Hours
<b>Module No. 1: Introduction</b>	10
Introduction to Consumer Behaviour - A Managerial & Consumer perspective; Need to study Consumer Behaviour; Applications of Consumer Behaviour Knowledge; Current Trends in Consumer Behaviour; Market Segmentation & Consumer Behaviour.	
<b>Module No. 2: Individual Determinants of Consumer Behaviour</b>	11
Consumer Needs & Motivation; Personality and Self-Concept; Consumer Perception; Learning & Memory; Nature of Consumer Attitudes; Consumer Attitude Formation and Change.	
<b>Module No. 3: Environmental Determinants of Consumer Behaviour</b>	12
Family Influences; Influence of Culture; Subculture & Cross-Cultural Influences; Group Dynamics and Consumer Reference Groups; Social Class & Consumer Behaviour.	
<b>Module No. 4: Consumer's Decision-Making Process</b>	12
Problem Recognition; Search & Evaluation; Purchase Processes; Post-Purchase Behaviour; Personal Influence & Opinion Leadership Process; Diffusion of Innovations; Models of Consumer Behaviour; Researching Consumer Behaviour; Consumer Research Process.	
<b>Module No. 5: Consumer Satisfaction &amp; Consumerism</b>	10
Concept of Consumer Satisfaction; Working towards enhancing Consumer Satisfaction; Sources of Consumer Dissatisfaction; Dealing with Consumer Complaint. Concept of Consumerism; Consumerism in India; The Indian Consumer – Characteristic Features; Reasons for Growth of Consumerism in India; Consumer Protection Act 1986.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"><li>Conduct an informal interview of a local retail store owner and determine what demographic and socio-economic segments the store appears to satisfy. How did the owner select this segment or segments?</li><li>Conduct formal interview to the managers of three retail-clothing stores. Determine the degree to which they believe consumer's personality and self-image are important to the marketing activities of the stores.</li></ol>	

3. Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle.
4. You are the owner of two furniture stores, one catering to upper-middle class consumers and the other to lower-middle class consumers. How do social class differences influence each store's
  - a) Product lines & styles
  - b) Advertising media selection
  - c) The copy & communication styles used in the advertisements
  - d) Payment policies
5. For each of the following Products & services, indicate who you would go to for information and advice and for each situation; indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.
  - a) The latest fashion in clothes
  - b) Banking
  - c) Air travel
  - d) Vacation destinations
  - e) A personal computer

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

1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
2. Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
3. Batra/Kazmi; Consumer Behaviour.
4. David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, Mcgraw Hill, Inc; New Delhi, 1993.
5. K. Venkatramana, Consumer Behaviour, SHBP.
6. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6<sup>th</sup> Edition; 2001.
7. Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.
8. Blackwell et al; Consumer Behaviour, 2nd Edition.
9. S.A.Chunawalla : Commentary on Consumer Behaviour, HPH.
10. Sontakki; Consumer Behaviour, HPH.
11. Schiffman; Consumer Behaviour, Pearson Education.

**Latest edition of text books may be used**



<p align="center"><b>Name of the Program:</b> Bachelor of Vocation (B.VOC.)</p> <p align="center"><b>Course Code:</b> B.VOC.AC. 6.4</p> <p align="center"><b>Name of the Course:</b> CUSTOMER RELATIONSHIP MANAGEMENT</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3	4 Hrs	56 Hrs
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcome:</b> On successful completion of the course, the Students will be able to</p> <ol style="list-style-type: none"> <li>Understand the concepts, role, principles and changing face of CRM as an IT enabled function.</li> <li>Learn the skills required for effective management of Customer Relationship</li> <li>Understand and create Customer Information Databases</li> <li>Able to implement CRM</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: CRM Concepts</b>		10
Acquiring Customers, Customer Loyalty and Optimizing Customer Relationships; CRM Definition; Success Factors -- The three levels of Service/ Sales Profiling; Service Level Agreements (SLAs), Creating and Managing effective SLAs.		
<b>Module No. 2: CRM In Marketing</b>		12
One-to-one Relationship Marketing; Cross Selling & Up Selling; Customer Retention; Behavior Prediction - Customer Profitability & Value Modeling; Channel Optimization; Event-based marketing; CRM and Customer Service - The Call Centre, Call Scripting, Customer Satisfaction Measurement.		
<b>Module No. 3: Sales Force Automation</b>		12
Sales Process, Activity; Contact- Lead and Knowledge Management; Field Force Automation; CRM links in E-Business; E-Commerce and Customer Relationships on the Internet; Enterprise Resource Planning (ERP); Supply Chain Management (SCM); Supplier Relationship Management (SRM); Partner Relationship Management (PRM)		
<b>Module No. 4: Analytical CRM</b>		12
Managing and Sharing Customer Data; Customer Information Databases - Ethics and Legalities of Data use; Data Warehousing and Data Mining concepts; Data Analysis - Market Basket Analysis (MBA), Click stream Analysis, Personalization and Collaborative Filtering		
<b>Module No. 5: CRM Implementation</b>		10
Defining Success Factors; Preparing a Business Plan Requirements, Justification and Processes; Choosing CRM Tools - Defining Functionalities - Homegrown versus Out-Sourced Approaches; Managing Customer Relationships - Conflict, Complacency; Resetting the CRM Strategy; Selling CRM Internally; CRM Development Team, Scoping and Prioritizing, Development and Delivery, Measurement.		
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>Present any two CRM models in a Diagrammatic form.</li> <li>Present any case study of Effective Customer Relationship Management</li> </ol>		

3. Present the flow-chart of CRM implementation.
4. Develop an imaginary customer database for any product of student's choice

#### BOOKS FOR REFERENCE:

1. Alok Kumar Rai, Customer Relationship Management Concept & Cases, Prentice Hall of India Private Limited
  2. S. Shanmugasundaram, Customer Relationship Management, Prentice Hall of India Private Limited
  3. Kaushik Mukherjee, Customer Relationship Management, Prentice Hall of India Private Limited
  4. Jagdish Seth, et al, Customer Relationship Management
  5. V. Kumar & Werner J., Customer Relationship Management, Willey India
- Latest edition of text books may be used**

<b>Name of the Program:</b> Bachelor of Vocation (B.VOC.) <b>Course Code:</b> B.VOC.AC. 7.4 <b>Name of the Course:</b> LOGISTIC & SUPPLY CHAIN MANAGEMENT		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Understand the Fundamentals of Logistics and Supply Chain Management b) Learn the Strategies required for understanding Market Environment for Logistics and Supply Chain Management c) Learn the way to manage demand in supply chain		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Supply Chain Management:</b>		<b>10</b>
Concept of Supply Chain Management, Importance and Scope of Supply Chain Management, Decision Phases in Supply Chain, Process view of Supply Chain, A Model of Supply Chain; Function of SCM, Integrated Supply Chain/Value chain, Supply Chain Management as a Management Philosophy, Focus areas of SCM, Enablers in Supply Chain, Supply Chain trends and challenges in India, Autonomous Supply Chain.		
<b>Module No. 2: Introductions to Logistics:</b>		<b>08</b>
Meaning of Logistics and Logistics Management, Logistics Management to Supply Chain Management, Decision areas in Logistics; Key Players in Logistics; Role of Logistics in (a) Supply Chain, (b) the Economy, (c) the Organization; Role of Government in Logistics; Classification of Logistics Applications.		
<b>Module No. 3: Customer Focus in Supply Chain Management:</b>		<b>10</b>
Customer service dimensions from a supply chain perspective (Order delivery lead time, Responsiveness, Delivery Reliability and Product Variety), Buyers Perspective, Suppliers Perspective, Stages of Development in Supplier Relations		
<b>Module No. 4: Supply Chain Strategies:</b>		<b>09</b>
(i) Cycle View (ii) Push & Pull View of the Supply Chain, Supply Chain Responsiveness. Strategic Fit between Business Strategy and Supply Chain Strategy, Achievement of Strategic Fit through different steps, Obstacles to achieving Strategic Fit.		
<b>Module No. 5: Demand Management in Supply Chain:</b>		<b>09</b>
Types of Demand, Role of Demand Forecasting in Supply Chain, Factors of Demand Forecast, Forecasting Methods, Basic approach to Demand Forecasting, Collaborative Planning, Forecasting and Replenishment (CPFR), Role of Aggregate Planning in a Supply Chain, CODP (Customer order decoupling point) and Marketing Environment for SCM.		
<b>Skill Development Activities</b> 1. Visit any business organisation and collect the information on materials requirement planning		

and budgeting.

2. Collect the information on the procedure of evaluating and selection of suppliers of any business firm.
3. Visit any business organisation and collect information on inventory control system adopted by them.
4. Analyse the various supply chain strategies adopted by any select five companies.
5. Collect the information on vendor management system of any business organisation.
6. Any other activities, which are relevant to the course

**Books For Reference:**

1. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
2. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
3. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
4. Janat Shah, Supply Chain Management Text and Cases, Pearson Education
5. Rahul V Altekar, Supply Chain Management – Concepts and Cases, PHI
6. Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2nd Edition

**Latest edition of text books may be used**

**Name of the Program:** Bachelor of Vocation (B.VOC.)

**Course Code:** B.VOC.AC. 8.4

**Name of the Course:** DIGITAL MARKETING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Identify the importance of digital marketing for marketing success. b) To manage customer relationships across all digital channels and c) To create a digital marketing plan.		
<b>Syllabus:</b>		Hours
<b>Module No. 1: Introduction to Digital Marketing</b>		08
Meaning of Digital Marketing-its importance. Digital Marketing platforms, Changing trends in Digital Marketing era.		
<b>Module No. 2: Search Engine Optimization (SEO)</b>		12
Meaning of SEO. Trends in SEO Different kinds of traffic on and off Page Optimization (OPO)-Linking Strategies, Competitor Analysis.		
<b>Module No. 3: Search Engine Marketing (SEM)</b>		10
Introduction to SEMSEM platforms – paid platforms, Introduction to Google Ad-Words Campaign creation process, Demographic Targeting.		
<b>Module No. 4: Conversions</b>		08
Types of Conversions, Conversion Tracking, Optimizing Conversions, Track Offline Conversions, Analyzing Conversion data.		
<b>Module No. 5: Social Media Marketing &amp; Digital Communities</b>		18
Meaning, importance creation, streaming and measuring of Mobile Ads, YouTube Advertising, BING AdCenter, Facebook Marketing, LinkedIn Marketing, Content Marketing, Email Marketing, Social Media Marketing, Facebook Marketing Digital Communities - Evolution of online communities, How ideas travel, Virallness Social Media Measurement -The ROI in Social Media Marketing, Tools and Dashboards, Reputation and crisis management.		
<b>Skill Development Activities:</b> 1. List out 10 companies who optimized their sales through SEO 2. Simulate a product and apply social media marketing strategies to increase the sales 3. Do a real time comparative study (collect primary data using questionnaire) on Digital marketing with traditional marketing. 4. List out recent trends in digital marketing by virtually interviewing a Digital marketing expert		
<b>BOOKS FOR REFERENCE:</b> 1. Ryan Deiss and Russ Hennesberry, 2017,digital Marketing for Dummies 2. Jan Zimmerman and Deborah: Social Media Marketing 3. Understanding Digital Marketing Marketing Strategies For Engaging The Digital Generation 4th Edition by Damian Ryan, Kogan Page Ltd 4. David Meerman Scott'The New Rules of Marketing and PR – David Meerman Scott. <b>Latest edition of text books may be used</b>		

