

B.Voc (Accounting & Taxation) SEP



**BENGALURU CITY UNIVERSITY**

***STATE EDUCATION POLICY CBCS SYLLABUS  
2024-25***

***B.Voc (Accounting & Taxation ) DEGREE***

**DEPARTMENT OF COMMERCE**

*Central College Campus, Bangalore -560001*

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## **REGULATIONS PERTAINING TO**

### **B.Voc (Accounting & Taxation)**

**As per SEP- CBCS Scheme - 2024-25 onwards**

#### **1. INTRODUCTION**

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the Government, from the academic year 2024-2025.

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to the students admitted to B.Voc (Accounting & Taxation) Program in Department of Commerce, BCU, Affiliated Colleges, and Constituent Colleges of Bengaluru City University.

Therefore, this regulation will be applicable to all students seeking admission for B.Voc (Accounting & Taxation) Programme from the academic year 2024-25.

The Board of Studies resolved to provide the regulation for B. Voc (Accounting & Taxation) Undergraduate Program along with Framework and Syllabus for the various Discipline Specific Core Courses and Discipline Specific Elective Courses for each semester.

#### **2. PROGRAM OBJECTIVES:**

1. To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
2. To cater to the requirements of Industries.
3. To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
4. To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
5. To prepare students to pursue careers in Finance, Marketing, Human Resources and allied functions in the Corporate Sector.
6. To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
7. To develop New Age Entrepreneurs.
8. To prepare students for professions in the field of Accountancy and Taxation, Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and Professions in Banks
9. To prepare students to fit into the job roles as Business analyst, Financial Analyst, Marketing, HR Associates, Accounts Executives, Tax Consultants Etc.

#### **3. ELIGIBILITY FOR ADMISSION:**

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly

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(through open schooling are also eligible to apply for this programme. Students who have completed any 3 Years Diploma Programmes with at least 50 percent of Commerce and Management subjects are eligible for lateral entry into 3rd Semester B. Voc (Accounting & Taxation).

#### 4. DURATION OF THE PROGRAMME:

The duration of the programme is **THREE** years of Six Semesters. A candidate shall complete his/her degree within **SIX** Academic years from the date of his/her admission to the first semester B. Voc (Accounting & Taxation). Students successfully completing **THREE** years of the course will be awarded Bachelor's Degree in Vocation (Accounting & Taxation) – B. Voc (A&T).

#### 5. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English. The candidate will be permitted to write the examination completely in English.

#### 6. CLASSROOM STRENGTH OF STUDENTS

Maximum number of students in each section shall be 40 or as per University Regulations.

#### 7. ATTENDANCE:

- For the purpose of calculating attendance, each semester shall be taken as a Unit.
- A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.  
A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

#### 8. COURSE MATRIX

**Annexure-1 for B. Voc (A&T)**

#### 9. TEACHING AND EVALUATION:

M.Com/MBA (All Programs) graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related courses and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

#### 10. SCHEME OF EXAMINATION:

- There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80 for 4 or 3 credit papers and 40 marks for 2 credit papers.

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- b. Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each. For 2 credit courses, the IA marks will be 10, of which 5 marks shall be based on one test of 20 Marks, reduced to 5 Marks. The remaining 05 marks of the Internal Assessment shall be based on Attendance.
- c. The marks based on attendance shall be awarded as given below:
- 76% to 80% = 02 marks  
 81% to 85% = 03 marks  
 86% to 90% = 04 marks.  
 91% to 100% = 05 marks.

**11. PATTERN OF QUESTION PAPER:**

For 4/3 credit papers, each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	5 x 2 = 10
Section B	Analytical questions (4 questions out of 6)	4 x 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Section D	Skill Based questions (Compulsory Question)	1 x 5 = 05
Total Marks		80

For 2 credit papers, each question paper shall carry 40 marks and the duration of examination is  $1\frac{1}{2}$  hours. The Question paper shall ordinarily consist of Four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (3 questions out of 6)	3 x 2 = 06
Section B	Analytical questions (2 questions out of 3)	2 x 5 = 10
Section C	Essay type questions (2 questions out of 3)	2 x 10 = 20
Section D	Skill Based questions (Compulsory Question)	1 x 4 = 04
Total Marks		40

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### 12. APPEARANCE FOR THE EXAMINATION:

- A candidate shall apply for all the courses in each semester examination when he/she appears for the first time. 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 University.
- A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

### 13. MINIMUM FOR A PASS:

- A candidate shall be declared to have passed the Semester Examination under each course/paper provided he/she obtains minimum of 35% (i.e. 28/80 marks and 14/40) marks in written examination / practical examination and 40% marks in aggregate of written/ practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.
- 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 aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, 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 course.
- The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).
- A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
- 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 award of degree only after completion of all the lower semester examinations.
- If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

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#### 14. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

- The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
  - First Class:** Those who obtain 60% and above of the total marks.
  - Second Class:** Those who obtain 50% and above but less than 60% of total marks.
  - Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks.
- Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program.
- The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

#### 15. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a specific course within the time prescribed by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

#### 16. FINAL RESULT / GRADES DESCRIPTION

An alpha-sign grade, the eight-point grading system, as described below shall be adopted for classification of successful candidate. 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 six semesters of the programme and the corresponding overall alpha-sign grades.

##### Final Result / Grades Description

Semester GPA/Program CGPA	Alpha – Sign/ Letter Grade	Semester/Program % of Marks	Result/Class Description
9.00-10.00	<b>O</b> (Outstanding)	90.00-100	Outstanding
8.00- <9.00	<b>A+</b> (Excellent)	80.0-<90.00	First Class Exemplary
7.00-<8.00	<b>A</b> (Very Good)	70.0-<80.00	First Class Distinction
6.00-<7.00	<b>B+</b> (Good)	60.0-<70.00	First Class
5.50-<6.00	<b>B</b> (Above Average)	55.0-<60.00	High Second Class
5.00-<5.50	<b>C</b> (Average)	50.0-<55.00	Second Class
4.00-<5.00	<b>P</b> (Pass)	40.0-<50.00	<b>Pass Class</b>
Below 4.00	<b>F</b> (Fail)	Below 40	Fail/Re-appear
<b>Ab</b> (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 para 17

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## 17. COMPUTATION OF SEMESTER GRADE POINT AVERAGE AND CUMULATIVE GRADE POINT AVERAGE

### 1. Calculation of Semester Grade Point Average (SGPA)

The Grade Points (GP) in a course shall be assigned on the basis of marks scored in that course as per the Table I. Any fraction of mark in the borderline less than 0.50 be ignored in assigning GP and the fractions of 0.50 or more be rounded off to the next integers. The Credit Points (CP) shall then be calculated as the product of the grade points earned and the credits for the course. The total CP for a semester is the sum of CP of all the courses of the semester. The SGPA for a semester is computed by dividing the total CP of all the courses by the total credits of the semester. It is illustrated below with typical examples.

### 2. Calculation of Cumulative Grade Point Average (CGPA)

The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is calculated taking into account all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

$$\text{CGPA} = \sum (\text{Ci} \times \text{Gi}) / \sum \text{Ci}$$

Where Gi is the grade point of the 'i'th course / paper and Ci is the total number of credits for that course/ paper

$$\text{CGPA} = \sum (\text{Ci} \times \text{Si}) / \sum \text{Ci}$$

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

## 18. TERMS AND CONDITIONS:

- A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.
- Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the succeeding examinations (Odd/Even). There shall be no repetition for internal assessment test.
- The candidate shall take the examination as per the syllabus applicable and the scheme of examination in force during the subsequent appearance.

## 19. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award

## 20. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit.



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**ANNEXURE – 1**

**B.VOC(A&T) DEGREE, SEP (CBCS SCHEME) – 2024-25**

**COURSE MATRIX**

**I SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language – I: Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Business Environment	1.1	4	3	20	80	100	4
	Financial Accounting-I	1.2	4	3	20	80	100	4
	Monetary and Fiscal Policy	1.3	4	3	20	80	100	4
	Quantitative Aptitude for Business Decisions	1.4	4	3	20	80	100	3
Part 3- CC	Constitutional Values-1		2	1.5	10	40	50	2
	<b>TOTAL</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>23</b>

**II SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language-II Kannada/Sanskrit/Urdu/Tamil/Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Human Resource Management	2.1	4	3	20	80	100	4
	Financial Accounting-II	2.2	4	3	20	80	100	4
	Information Technology for Business	2.3	4	3	20	80	100	4
	Quantitative Techniques for Business Decisions (Using Excel)	2.4	4	3	20	80	100	4
Part 3 CC	Constitutional Values-2		2	1.5	10	40	50	2
	Environmental Studies		2	1.5	10	40	50	2
	<b>TOTAL</b>				<b>130</b>	<b>520</b>	<b>650</b>	<b>26</b>



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**III SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil / Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Marketing Management	3.1	4	3	20	80	100	4
	Corporate Accounting - I	3.2	4	3	20	80	100	4
	Indian Financial System	3.3	4	3	20	80	100	4
	Income Tax - I	3.4	4	3	20	80	100	4
Part 3 SEC	Office Automation and Excel Applications (Theory + Practical)	3.5	3 – Theory 2 - Practical	1.5 1.5	10* 10**	40 40	50 50	4
	<b>TOTAL</b>				<b>120</b>	<b>580</b>	<b>700</b>	<b>26</b>

**Note:** Paper 3.5 Office Automation and Excel Applications,  
 10\* Marks will be for Attendance and Assignment with 40 Marks for Theory Exam and  
 10\*\* Marks for Attendance and Practical Record with 40 Marks for Practical Examination to be conducted by External Examiner appointed by Chairperson, BoE of University.

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**IV SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Corporate Accounting - II	4.1	4	3	20	80	100	4
	Cost Accounting	4.2	4	3	20	80	100	4
	Research Methodology	4.3	4	3	20	80	100	4
	Income Tax - II	4.4	4	3	20	80	100	4
Part 3 SEC	Tally ERP (Theory + Practical)	4.5	3 – Theory 2 -Practical	1.5 1.5	10* 10**	40 40	50 50	4
	<b>TOTAL</b>				140	560	700	26

**Note:** Paper 4.5 Tally, 10\* Marks will be for attendance and Assignment with 40 Marks for Theory Exam and 10\*\* Marks for Attendance Practical Record with 40 Marks of Practical Examination to be conducted by External Examiner appointed by Chairperson, BoE of University. The students shall proceed for training in Tally for six weeks' duration during the semester.

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**V SEMESTER**

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Business Law	5.1	4	3	20	80	100	4
	Costing Methods	5.2	4	3	20	80	100	4
	Advanced Accounting	5.3	4	3	20	80	100	4
	Financial Management	5.4	4	3	20	80	100	4
	Principles and Practice of Auditing	5.5	4	3	20	80	100	4
Part II CC	Survey project*	5.6	2*	-	-	20 Viva 80 Report**	100*	4
TOTAL					100	500	600	24

\* **INSTRUCTIONS:** During the V Semester, students shall be assigned Survey Projects and it shall be monitored by the Project Guides. Faculty from Commerce and Management department only shall be appointed as Project Guides. Survey project shall be undertaken in any area of Commerce and Management on any domain in a small, medium or large organisation.

\*A Maximum of 50 Students shall be allotted for Project Guidance of 2 hours per week. **However, the workload for Project Guidance should not exceed 4 hrs per week per faculty.** Attendance shall be monitored as per the University criteria (minimum 75%). The Project Report shall be submitted before the end of the semester for assessment and viva-voce examination.

\*\*The marks shall be awarded on the following basis:

- 60 marks for Survey Project and 20 marks for maintenance of Log Book and 20 marks Viva-Voce examination to be evaluated by a Panel of Examiners appointed by the BOE, BCU
- Minimum passing marks in Survey Project is 40 out of 100.

3 Copies of the Duly Signed marks statements should be prepared by the Panel of Examiners.

**Submission Details:**

One copy should be submitted to the BOE Chairperson, One Copy to be maintained by the College and the **Original Copy** should be submitted to the office of the Registrar (Evaluation) on the same day.

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## VI SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Goods and Services Tax	6.1	4	3	20	80	100	4
	Management Accounting	6.2	4	3	20	80	100	4
	Indian Accounting Standards	6.3	4	3	20	80	100	4
	Business Taxation & Customs Duty	6.4	4	3	20	80	100	4
Part II CC	Internship**	6.5	2	-	-	20 Viva 80 Report**	100*	4
TOTAL					80	420	500	20

**\*\* INSTRUCTIONS:** During the VI Semester, students should be assigned **Internship** and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, Small, Medium or Large organisation.

\* **A Maximum 50 Students** shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. **However, the workload for Internship Report should not exceed 4 hours per week per faculty.** Attendance shall be monitored as per the University criteria (minimum 75%).

Minimum of **90 hours** of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and suggestions & conclusion.**

**The report shall be prepared** in about **50-60** pages and include the Internship Certificate along with the log sheet from the Organisation and submitted **before the end of the semester** for **assessment and viva-voce examination.**

The marks shall be uploaded by the college on the University Portal along with IA marks.

**\*\*The marks shall be awarded on the following basis.**

- 60 marks for Internship Report and 20 marks for maintenance of Log Book and 20 marks Viva- Voce examination to be evaluated by a Panel of Examiners appointed by the BOE, BCU

Minimum passing marks in Internship is 40 out of 100. The total marks allotted shall be uploaded by the college on the university portal along with IA marks.

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### SYLLABUS - SEMESTER I

<b>Name of the Program:</b> Bachelor of Vocation (Accounting & Taxation) <b>Course Code:</b> B.Voc (A&T) 1.1 <b>Name of the Course:</b> BUSINESS ENVIRONMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
<b>Course Outcomes:</b> On successful completion, students will be able to: <ul style="list-style-type: none"> <li>a) Understand the components of Business Environment.</li> <li>b) Analyse the various environmental factors influencing business organisation.</li> <li>c) Design a competitive analysis for a specific Industry.</li> <li>d) Understand the concept of Globalization and its impact on Domestic Businesses.</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit- 1: Introduction to Business Environment</b>		<b>12</b>
<b>Business Environment</b> -Meaning, Types of Business Environment – Internal and External, Micro-Environment and Macro- Environment of business; Competitive analysis of Business; Environmental analysis-Scanning, Monitoring, Forecasting, Assessment; Limitation of Environment Analysis.		
<b>Unit- 2: Political and Legal Environment</b>		<b>10</b>
<b>Political Environment</b> - Functions of the State, Role of Government, State intervention in business- Reasons for and Types of state intervention in business. <b>Legal environment</b> -Impact of various laws on Indian businesses.		
<b>Unit-3: Economic and Global Environment</b>		<b>14</b>
<b>Economic Environment</b> - Meaning, Nature and Components of the Economic Environment, Factors affecting Economic Environment. <b>Global environment</b> -Meaning of Globalisation, Approaches to Globalisation, Merits and demerits of Globalisation, Impact of Globalisation on Indian businesses; Foreign market entry strategies; MNCs and TNCs (concepts only).		
<b>Unit- 4: Technological Environment</b>		<b>10</b>
<b>Technological Environment:</b> Meaning and features of Technological Environment; Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.		
<b>Unit- 5: Demographic and Natural Environment</b>		<b>10</b>
<b>Demographic Environment</b> - Meaning and components of Demographic environment; <b>Natural Environment:</b> Meaning and Features of Natural environment. Impact of Natural environment on business.		

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**Skill Development Activities:**

- a. List out the benefits of Technology on businesses.
- b. Draft Five Forces Model for an Imaginary business.
- c. List out the impact of Globalisation on Indian businesses
- d. List out any five Demographic factors affecting businesses.

**Books for References:**

1. Aswathappa. K, Essentials of Business Environment, HPH
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Francis Cherunilam, Business Environment- Text and Cases, 8<sup>th</sup> Edition, HPH
4. Chopra, B K: Business Environment in India, Everest Publishing
5. Veena Keshav Pailwar, Business Environment, PHI Learning Pvt. Ltd
6. Vivek Mittal, Business Environment, 1<sup>st</sup> Edition, Excel Books

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<b>Name of the Program:</b> Bachelor of Vocation (A&T) <b>Course Code:</b> B.Voc-A&T. 1.2 <b>Name of the Course:</b> FINANCIAL ACCOUNTING-I		
<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.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <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>Unit - 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>Unit - 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>Unit - 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>Unit - 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>Unit - 5: Final Accounts of Proprietary Concern</b>		<b>10</b>
Preparation of Profit& Loss Account and Balance Sheet (Vertical form).		



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**Skill Development Activities:**

1. List out the accounting concepts and conventions.
2. List out any ten errors disclosed by trial balance
3. Collect the final accounts of a proprietary concern and present it in vertical form.
4. Prepare a Bank Reconciliation Statement with imaginary figures
5. Prepare a trail balance with imaginary figures

**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. S.PJain andK.L.Narang; Financial Accounting, Kalyani Publishers.

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<b>Name of the Program:</b> Bachelor of Vocation (A&T) <b>Course Code:</b> B.Voc-A&T 1.3 <b>Name of the Course:</b> MONETARY AND FISCAL POLICY		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
<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 <ul style="list-style-type: none"> <li>a) Understand the basics of Monetary System.</li> <li>b) Understand the Monetary Policy of RBI.</li> <li>c) Understand the Fiscal Policy of India.</li> <li>d) Understand the Fiscal Policy tools for business.</li> <li>e) Understand the union and state budgets.</li> </ul>		
<b>Syllabus</b>		<b>Hours</b>
<b>Unit - 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>Unit - 2 : MONETARY POLICY OF RBI</b>		<b>18</b>
Establishment of RBI, Objectives, Role of RBI, Credit Control techniques – objectives. Methods of Credit Control: <ul style="list-style-type: none"> <li><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</li> <li><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.</li> </ul>		
<b>Unit - 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>Unit - 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.		

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**(b) Public Expenditure:** 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.

**(c) Public Debt:** 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.

**Unit - 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.**

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<b>Name of the Program:</b> Bachelor of Vocation (A&T) <b>Course Code:</b> B.Voc-A&T. 1.4 <b>Name of the Course:</b> QUANTITATIVE APTITUDE FOR BUSINESS DECISION		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 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:</b> On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> <li>a) Understand the number System.</li> <li>b) Calculate the Sum and Insertion of Arithmetic and geometric progression and mean</li> <li>c) Compute simple interest, compound interest annuities and discounting of bills of exchange.</li> <li>d) Calculate different types of ratios and proportion</li> <li>e) Calculate simultaneous equation, quadratic equation and factorization method</li> <li>f) Calculate matrix and determinants.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Unit - 1: Number System , Ratios &amp;Proportions</b>		<b>12</b>
Natural Numbers, Prime Numbers, Real Numbers, Even Numbers, Odd Numbers, Rational Numbers, Irrational Numbers, Integers – HCF & LCM (Simple Problems). 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>Unit - 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>Unit - 3: Commercial Mathematics</b>		<b>16</b>
Simple Interest - Problems on Simple Interest, Compound Interest, Annuities, Present and Future value of Annuity, Percentages, Discounting Bills of Exchange (Present worth, Future face value, Trade Discount and Banker discount, Bankers gain and Amount receivable).		
<b>Unit - 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>Unit - 5: Matrices and Determinants</b>		<b>10</b>
Matrix – Meaning, Definition and Types – Algebra of matrix (Addition, Subtraction, Multiplication of two Matrices) – Problems. Determinants – Determinants of square matrix - Solutions of Linear Equations by using Cramer's Rule in two variables only - problems.		

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**Skill Developments Activities:**

1. List out details from your nearest trading concern regarding normal discount.
2. List out 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 bands.
3. Prepare an Amortization Table for Loan Amount – EMI Calculation.
4. Prepare of Bank Statement with imaginary figures.
5. 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. R.S Bhardwaj: Mathematics for Economics & Business
4. G K Ranganath, Business Mathematics, HPH

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**SYLLABUS - SEMESTER II**

<b>Name of the Program:</b> Bachelor of Vocation (Accounting & Taxation) <b>Course Code:</b> B. Voc (A&T) 2.1 <b>Name of the Course:</b> HUMAN RESOURCE MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
<b>Pedagogy:</b> Classroom lectures, 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: <ul style="list-style-type: none"> <li>a) Describe the role and responsibility of Human resources management functions on business</li> <li>Understand the HRP process, Recruitment and Selection process</li> <li>b) Demonstrate the ability to understand the on-boarding process, Learning and Development aspects.</li> <li>c) Analyse the criteria and the process of Employees' Performance Appraisal.</li> <li>d) Understand the compensation structure in organisations.</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit - 1: Introduction to Human Resource Management</b>		<b>10</b>
Meaning and Definition of HRM – Features Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.		
<b>Unit - 2: Human Resource Planning, Recruitment &amp; Selection</b>		<b>14</b>
<b>Human Resource Planning:</b> Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; <b>Recruitment</b> –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; <b>Selection</b> –Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.		
<b>Unit - 3: On-boarding, Training, Development and Career Planning</b>		<b>12</b>
<b>On-Boarding-</b> Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; <b>Training:</b> Need for training, Benefits of training, Methods of Training and Development; Kirkpatrick Model; Evaluation of effectiveness of Training; <b>Career Planning and Development-</b> Need for Career Planning; Horizontal and Vertical Progression; Career Progression- Technical, Managerial and Functional progression.		
<b>Unit - 4: Performance Appraisal</b>		<b>14</b>
<b>Performance appraisal:</b> Meaning, Objectives, Process of Performance Appraisal and Methods of Performance Appraisal, - Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.		

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Unit - 5: Compensation and Benefits Management	08
<p><b>Compensation Management-</b> Meaning and Components of compensation structure; Factors influencing employee compensation; <b>Incentives-</b> Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Choose any MNC and present your observations on training programs conducted for employees.</li> <li>2. Draw a chart showing different methods of Performance appraisal.</li> <li>3. Draft a Pay structure based on the CTC of an Imaginary Company.</li> <li>4. List out the latest trends in Human Resource practices followed in companies</li> </ol>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Aswathappa, Human Resource Management- Text and Cases (9<sup>th</sup> Edition), McGraw Hill Education (India) Private Ltd.</li> <li>2. Edwin Flippo, Personnel Management, McGraw Hill</li> <li>3. C. B. Mamoria, Personnel Management, HPH</li> <li>4. K. Venkataramana, Human Resource Management, SHBP</li> <li>5. Subba Rao, Personnel and Human Resources Management, HPH</li> <li>6. Reddy &amp; Appanaiah, Human Resource Management, HPH</li> <li>7. S. Sadri &amp; Others: Geometry of HR, HPH</li> <li>8. Michael Porter, HRM and Human Relations, Juta &amp; Co. Ltd.</li> </ol>	



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<b>Name of the Program:</b> Bachelor of Vocation (A&T) <b>Course Code:</b> B.Voc-A&T. 2.2 <b>Name of the Course:</b> FINANCIAL ACCOUNTING-II		
<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, Tutorials , Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> <li>a) Acquire &amp; understand the meaning &amp; methods for different types of businesses.</li> <li>b) Understand the aspects related to Consignment Accounts and Joint Venture Accounts.</li> <li>c) Acquire the skills in computation of Hire purchase value and intricacies under various methods.</li> <li>d) Understanding Branch Accounts of various types.</li> <li>e) Acquire the skills of allocation of expenses under Departmental accounts and calculation of profit.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Unit - 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>Unit - 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>Unit - 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>Unit - 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>Unit - 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.		

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**Skill Developments Activities:**

1. Draft a Hire Purchase Agreement and calculation of interest.
2. List out the Collection of transactions relating to any branch and prepare a branch account.
3. List out the basis of Allocation of Departmental Expenses.
4. Preparation of Consignment account with imaginary figures
5. 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, 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. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication

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<b>Name of the Program:</b> Bachelor of Vocation (A&T) <b>Course Code:</b> B.Voc-A&T. 2.3 <b>Name of the Course:</b> INFORMATION TECHNOLOGY FOR BUSINESS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	56 Hrs
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a) Understand the concepts of MS Word.</li> <li>b) Apply the emerging technologies.</li> <li>c) Use the tools of E-Commerce.</li> <li>d) Understand the Business Process through Information Technology</li> <li>e) Understand the usage of computerized accounting system.</li> </ul>		
<b>Syllabus:</b>		<b>No. of Hours</b>
<b>Unit - 1 - Business Process using IT</b>		<b>12</b>
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		
<b>Unit - 2 Electronic Commerce:</b>		<b>12</b>
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 & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.		
<b>Unit - 3 - Office Productivity Tools:</b>		<b>12</b>
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.		

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<b>Unit - 4 - Computerized Accounting System:</b>	<b>10</b>
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.	
<b>Unit - 5 – Introduction to Internet and other Emerging Technologies</b>	<b>08</b>
Introduction – Internet components – electronic commerce – ecommerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies	
<b>Skill Development Activities</b> <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>	
<b>Books for Reference:</b>	
<b>Note: Latest edition of text books may be used.</b>	

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<b>Name of the Program:</b> Bachelor of Vocation (A&T) <b>Course Code:</b> B.Voc-A&T. 2.4 <b>Name of the Course:</b> QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS (Using Excel)		
<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> a) Understand the basics of Quantitative Techniques. b) Demonstrate the skill of Collecting Quantitative Data and utilizing it for business Applications. c) Demonstrate the skills to use the tools and techniques of data analysis for the benefit of business. d) Understand the development & use of Quantitative Techniques for business decisions.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Unit - 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>Unit - 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>Unit - 3: Measures of Dispersion and Skewness</b>		<b>14</b>
<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) <b>Part – 2: Measures of Skewness:</b> Meaning of Skewness - Symmetrical &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)		
<b>Unit - 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>Unit - 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		

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**Skill Developments Activities:**

1. Draw a blank table showing different attributes
2. Collect marks scored 50 students in an examination and prepare a frequency distributions table
3. Collect data relating to prices of shares of two companies for ten days and ascertain which companies shares prices is more stable
4. Collect the run scored by the two batsmen in ten one-day international cricket matches, find 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.

**Books for Reference:**

1. S P Gupta: Statistical Methods- Sultan Chand, Delhi
2. Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
3. Elhance : Statistical Methods, Kitab Mahal
4. R.S Bhardwaj: Business Statistics, Excel Books.

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### SYLLUBUS- SEMESTER III

<b>Name of the Program:</b> BACHELOR OF VOCATION (Accounting & Taxation) <b>Course Code:</b> B.Voc - A&T 3.1 <b>Name of the Course:</b> 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 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Understand the concepts and functions of marketing. b. Analyse marketing environment impacting the business. c. Segment the market and understand the consumer behaviour d. Describe the 4 Ps of marketing and also strategize marketing mix		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Marketing</b>		<b>10</b>
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).		
<b>Unit- 2: Marketing Environment</b>		<b>10</b>
Micro Environment – The company, suppliers, marketing intermediaries, competitors, public and customers; Macro Environment- Demographic, Economic, Natural, Technological, Political, Legal, Socio- Cultural Environment.		
<b>Unit-3: Market Segmentation and Consumer Behaviour</b>		<b>10</b>
Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior-Factors influencing Consumer, Behavior; Buying Decision Process.		
<b>Unit- 4: Marketing Mix</b>		<b>20</b>
Meaning, Elements of Marketing Mix (Four Ps) – 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)		
<b>Unit- 5: Services Marketing</b>		<b>06</b>
Meaning and definition of services, difference between goods and services, features of services, seven Ps of services marketing (concepts only).		



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**Skill Development Activities:**

1. List out the Product Line and Product Depth of any FMGC Company
2. Design a logo and tagline for a product of your choice
3. Develop an advertisement copy for a product.
4. Prepare a chart for distribution network for different products.

**Books for References:**

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.

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<b>Name of the Program:</b> Bachelor of Vocation (A&T) <b>Course Code:</b> B.Voc-A&T 3.2 <b>Name of the Course:</b> CORPORATE ACCOUNTING - I		
<b>Course credits</b>	<b>No. of hours per week</b>	<b>No. of teaching hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Understand different provisions relating to company final account. b. Understand the meaning of different terms relating company account. c. Prepare financial statement of a company. d. Understand the concept of managerial remuneration and its calculation.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-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>Unit- 2: Underwriting of Shares and Debentures</b>		<b>10</b>
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>Unit-3: Financial Statements of Companies</b>		<b>16</b>
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>Unit- 4: Valuation of Goodwill and Shares</b>		<b>12</b>
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>Unit- 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.Voc (Accounting & Taxation) SEP 2025-26**

**Skill Development Activities:**

1. Collect and fill the share application form of a limited Company.
2. Collect Prospectus of a company and identify its salient features.
3. Collect annual report of a Company and List out its assets and Liabilities.
4. Collection of latest final accounts of a company and find out the intrinsic value of shares
5. Collect the annual reports of company and calculate the value of goodwill under different methods

**Books for References:**

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S Anil Kumar, Dr. V Rajesh Kumar and Dr. B Mariyappa, Corporate Accounting, HPH
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
6. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
7. M.C. Shukla and Grewal, Advanced Accounting Sultan Chand Publication

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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc-A&T 3.3 <b>Name of the Course:</b> INDIAN FINANCIAL SYSTEM		
<b>Course credits</b>	<b>No. of hours per week</b>	<b>Total no. of teaching hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. To understand the Indian Financial System and its role in economic development b. To learn various Financial Markets and its contribution to the Financial Services Sector c. To understand the various types of Financial Instruments and its features d. To learn the types of financial intermediaries and their role in channelizing the funds from the place of its abundance to the place of its scarcity. e. To understand the role of Commercial banks as a financial intermediary in the financial services sector		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Indian Financial System</b>		<b>10</b>
<b>Introduction</b> – Meaning of Financial System, Features, Objectives, Components, Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System. <b>Financial Regulators in India</b> - A brief note on RBI, SEBI, IRDAI, and PFRDAI.		
<b>Unit-2: Financial Markets and Institutions</b>		<b>14</b>
<b>Financial Markets</b> -Meaning, Structure, Importance, Functions and types <b>Money Market</b> – Meaning, importance and types of money market instruments <b>Capital Market</b> – Meaning, importance, types of Capital Markets and types of capital market instruments <b>Primary Market</b> – Meaning, Importance and Role of Primary Market in new issues market <b>Secondary Market</b> – Meaning, Features and Role of Stock Market in Stock Trading. <b>Financial Intermediaries</b> -Meaning, Importance, Structure, Types, Functions of Financial, Intermediaries in India.		
<b>Unit-3: Financial Instruments and Services</b>		<b>12</b>
<b>Financial Instruments</b> - Meaning, importance & types <b>Equity Shares</b> – Meaning and features. Preference shares – Meaning, features and types <b>Debentures</b> – Meaning, feature and types <b>Financial Services</b> - Meaning, importance, and types of Financial Services – Fund based services and Fee based services – Meaning, features and types <b>Specialized Financial Services</b> - Meaning, features and types of Leasing, Factoring, Forfeiting, Credit Rating and Venture Capital.		
<b>Unit-4: Commercial Banks in India</b>		<b>12</b>
<b>Commercial Banks</b> -Meaning of banks, Structure of Commercial Banks in India, Types of banks <b>Functions of Banks</b> - Primary and Secondary functions, Role of Commercial banks in the Economic Development, Recent trends in Banking.		

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<b>Unit- 5: Reserve Bank of India</b>	<b>08</b>
<b>RBI</b> -Meaning, Objectives and Functions. <b>Credit Control</b> – Meaning, significance and types of Credit control measures of RBI. Role of RBI in the economic development of India.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Prepare a list of Financial Regulators in India with their objectives</li> <li>2. Draw the structure of Indian Financial Markets</li> <li>3. Prepare the list of various financial instruments in Capital Market and Money Market</li> <li>4. Prepare the list of various fee based and fund based financial services.</li> </ol>	
<b>Books for References:</b> <ol style="list-style-type: none"> <li>1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.</li> <li>2. Niti Bhasin; Banking and Financial Markets in India 1947 To2007; New Century.</li> <li>3. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.</li> <li>4. E Gordon, K.Natarajan, Financial Markets and Services. Himalaya Publishing House, New Delhi</li> <li>5. Gordon&amp;Natarajan,BankingTheoryLaw and Practice, HPH, 24thEdition</li> <li>6. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 Edition</li> <li>7. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication,21st Edition.</li> <li>8. Dr.AliceMani(2015),BankingLaw and Operation, SBH 1.</li> </ol>	

B.Voc (Accounting & Taxation) SEP 2025-26

<b>Name of the Program: BACHELOR OF VOCATION (A&amp;T)</b> <b>Course Code: B.Voc-A&amp;T 3.4</b> <b>Name of the Course: INCOME TAX - I</b>		
<b>Course credits</b>	<b>No. of hours per week</b>	<b>Total no. of teaching hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Understand the basic concepts of Income Tax as per Income Tax Act 1961. b. Understand the provisions for determining the residential status of an Individual. c. Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits. d. Compute the income house property for different categories of house property. e. Comprehend the assessment procedure and to know the power of income tax authorities.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Basic Concepts of Income Tax</b>		<b>08</b>
Introduction –Meaning of tax- types of taxes and canons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)- Exempted incomes of individuals under section 10.		
<b>Unit- 2: Assessment Procedure and Income Tax Authorities</b>		<b>08</b>
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
<b>Unit-3: Residential Status and Incidence of Tax</b>		<b>10</b>
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80)		
<b>Unit- 4: Income from Salary</b>		<b>18</b>
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.		
<b>Unit- 5: Income from House Property</b>		<b>12</b>
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.		

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**Skill Development Activities:**

1. Prepare slab rates chart for different Individual assesses (Old & New Regime).
2. List out any 6 Incomes exempt from tax under section 10 of an Individual.
3. Draw an organization chart of Income Tax Authorities.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Prepare the chart of Computation of Income under House Property.

**Books for References:**

1. Mehrotra H.C and T.S. Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.



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<b>Name of the Program: BACHELOR OF VOCATION (A&amp;T)</b> <b>Course Code: B.Voc-A&amp;T 3.5</b> <b>Name of the Course: Office Automation and Excel Applications (Practical)</b>		
Course credits	No. of hours per week	Total no. of teaching hours
4 Credits	3 Theory + 2 Practical Hours	56 Hours
<b>Pedagogy:</b> Classroom 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 <ul style="list-style-type: none"> <li>a. Use MS Word in creating and editing Documents</li> <li>b. To develop presentation skills</li> <li>c. To develop formulae to simplify calculations</li> <li>d. To create future Excel spreadsheets with ease and comfort.</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Computer &amp; MS-Word</b>		<b>14</b>
Definition of Computer, Characteristics of Computers hardware, software, block diagram of a personal computer – secondary memory. Memory: Meaning of bit, byte, word, KB, MB, GB; Semiconductor memory – definition and purpose of RAM, ROM, EPROM, EEPROM Floppy disks usage, sizes and capacities, organization of Floppy disk, Hard disk – Usage, capacities, organization of hard disks – CD ROM drive – usage, capacities and organization.		
<b>MS-Word:</b> Introduction, basic operations of MS-word: 1. Creating a document – Copying and moving text – Formatting the document (Font, Paragraph, Bullets & Numbering, Page Setup) 2. Inserting Page breaks – Page Numbers – Pictures – Application of Header & Footer. 3. Creating Tables – Entering Text – Formatting table – Using Formulas 4. Mail Merge – Letter – label– Envelope		
<b>Unit- 2: MS- Power Point</b>		<b>10</b>
Introduction, basic operations of MS-Power point, Create a new presentation using Blank presentation – Formatting text and applying designs and background of slide, Create a new presentation using Templates – Apply Custom animation, Slide Transition.		
<b>Unit-3: Basic and Advanced MS-Excel</b>		<b>08</b>
<b>MS-Excel:</b> Introduction, features of MS Excel 2007, excel worksheet, features of spreadsheets, Selecting, Adding and Renaming Worksheets, selecting cells and ranges, navigating the worksheet, data entry, find and replace data in a worksheet, modifying a worksheet: insert cells, rows, columns and delete cells, workbook protection.		
<b>Advanced MS-Excel:</b> If statements, Text functions, Date and time, financial functions, Mathematical functions, Subtotals, charts and macros.		
<b>Unit- 4: Advanced worksheet functions &amp; Manage lists using Excel</b>		<b>12</b>
<b>Advanced worksheet functions:</b> Names, using names, conditional & logical functions, and, or, not.		
<b>Manage lists using Excel:</b> Sorting data, adding subtotals to a list, filtering a list, list statistics, pivot tables, managing pivot tables		

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Unit- 5: MS- Access, Tables and Query	12
<p><b>Introduction, Tables:</b> Creating table – Field size – Caption – Default value – Validation rule – Validation text required – Allow zero length – Indexed Unicode – Compression – Decimal places.</p> <p><b>Query:</b> Creating query in design view – creating query by using wizard.</p> <p><b>Forms:</b> Label- Text boxes – Option group – Toggle button – Option button – Check box – Combo box – List box – Command button – Create forms by using wizard.</p> <p><b>Reports:</b> Creation of report.</p>	
<p><b>Skill Development Activities:</b> Practicals from All Units</p>	
<p><b>Books for References:</b></p> <ol style="list-style-type: none"> <li>1. Sanjay Saxena “Ms Office 2007 In A Nutshell “,Vikas Publishing,2016</li> <li>2. Thomas J Quirk, “Excel 2007 for Business Statistics”, Springer, 2012</li> <li>3. S Jain,“MS-Office 2007 Training Guide”, BPB Publications,2010</li> <li>4. John Walkenbach, “Excel 2007 Bible “, John Wiley &amp; Sons ,2007</li> <li>5. Greg Harvey,”Excel 2007 For Dummies”, John Wiley &amp; Sons,2006 Vikas Gupta,</li> <li>6. Comdex Computer Course Kit (XP Edition), Dreamtech publisher, NewDelhi, 2005</li> </ol>	

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### SYLLUBUS- SEMESTER IV

<b>Name of the Program:</b> BACHELOR OF VOCATION (A& T) <b>Course Code:</b> B.Voc-A&T 4.1 <b>Name of the Course:</b> CORPORATE ACCOUNTING - II		
Course credits	No. of hours per week	Total no. of teaching hours
4 Credits	4 Hours	56 Hours
<b>Pedagogy:</b> Classroom 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. Understand the procedure and rules relating to redemption of shares and debentures. b. Comprehend different methods of Amalgamation and Acquisition of companies. c. Understand the process of Internal Reconstruction of a company. d. Understand the Liquidation Process and to prepare liquidator's statement of a company.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Redemption of Preference Shares</b>		<b>10</b>
Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).		
<b>Unit- 2: Redemption of Debentures</b>		<b>10</b>
Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Installment Method, Sinking Fund Method, Insurance Policy Method ( Problems on all the methods of Redemption of Debentures)		
<b>Unit-3: Amalgamation and Acquisition of Companies</b>		<b>14</b>
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)		
<b>Unit- 4: Internal Reconstruction of Companies</b>		<b>10</b>
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 (Schedule III to Companies Act 2013)		
<b>Unit- 5: Liquidation of Companies</b>		<b>12</b>
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.		

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**Skill Development Activities:**

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures under Net Asset Method
3. List out legal provisions in respect of internal reconstruction.
4. Calculation of PC under Net Payment method with preference share, equity share and cash with imaginary figures.
5. Prepare Liquidator's Final Statement of Account with imaginary figures.

**Books for References:**

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa.B Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr. Venkataraman. R – Advanced Corporate Accounting
5. S.N. Maheswari , Financial Accounting, Vikas publishing
6. Soundarajan A & K. Venkataramana Advanced Corporate Accounting, SHBP.
7. RL Gupta, Advanced Accountancy, Sultan Chand
8. K.K Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting,
11. Shukla and Grewal – Advanced Accountancy, Sultan Chand
12. Srinivas Putty - Advanced Corporate Accounting, HPH

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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc-A&T 4.2 <b>Name of the Course:</b> COST ACCOUNTING		
<b>Course credits</b>	<b>No. of hours per week</b>	<b>Total no. of teaching hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Demonstrate an understanding of the concepts of costing and cost accounting. b. Classify, allocate apportion overheads and calculate overhead absorption rates. c. Demonstrate the ability to calculate labour cost d. Demonstrate the ability to prepare a cost sheet. e. Prepare material related documents, understand the management of stores and issue procedures.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Cost Accounting</b>		<b>08</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
<b>Unit- 2: Material Cost</b>		<b>12</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Pricing of material issues Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.		
<b>Unit-3: Labour Cost</b>		<b>08</b>
Labour Cost: Meaning and Types of labour cost –Attendance procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover Meaning, Reasons and Effects of labour turnover Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system –problems based on calculation of wages and earnings only.		
<b>Unit- 4: Overheads</b>		<b>14</b>
Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads (Concept only); Problems on calculation of Machine Hour Rate		
<b>Unit- 5: Cost Sheet</b>		<b>14</b>
Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.		

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**Skill Development Activities:**

1. Mention the causes of labour turn over in manufacturing organisations.
2. Name any five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, Administrative, Selling & distribution overheads ( five items each).
5. Prepare a cost sheet with imaginary figures. .

**Books for References:**

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
2. Arora, M.N. Cost Accounting – Principles and Practice , Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
4. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting:A Managerial Emphasis, Pearson Education.
6. Jawahar Lal, Cost Accounting., McGraw Hill Education
7. Madegowda J, Cost Accounting, HPH.
8. Rajiv Goel, Cost Accounting, International Book House
9. Mariyappa B Cost Accounting, HPH

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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc (A&T) 4.3 <b>Name of the Course:</b> RESEARCH METHODOLOGY		
<b>Course Credits</b>	<b>No. of HoursPer Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Explain the fundamental concepts, scope, and methodologies of business research. b. Apply appropriate research problem formulation, hypothesis development, and sampling techniques to real-world business scenarios. c. Analyse collected data using statistical tools and techniques to derive meaningful business insights. d. Critically evaluate research findings and test hypotheses using appropriate statistical methods. e. Design and develop a well-structured research report with proper interpretation, visualization, and ethical considerations.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction To Business Research</b>		<b>10</b>
Research: Meaning, Purpose, Scientific method, types of research; scope of business research. Review of literature: need, purpose, notes taking.		
<b>Unit- 2: Research Problem And Design</b>		<b>12</b>
Selection and formulation of a research problem, formulation of hypothesis, operational definition of concepts, sampling techniques. Research Design: Meaning, nature, process of preparation, components of research design.		
<b>Unit-3: Data Collection And Processing</b>		<b>12</b>
Data: Sources of data, methods, of collection; observation interviewing, mailing; tools for collection data; interview schedule, interview guide, questionnaire, rating scale, socio-metry, check list; pre-testing of tools, pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.		
<b>Unit- 4: Data Analysis</b>		<b>10</b>
Analysis of data; statistical techniques: Descriptive Statistics (Mean, Median, Mode, Standard Deviation, Mean Deviation and Quartile Deviation), Inferential Statistics (t-test, chi-square test and ANOVA), Regression analysis [ <b>Concepts Only</b> ].		
<b>Unit- 5: Research Application And Report – Writing</b>		<b>12</b>
Research Applications (Market Research Surveys, Business & Financial Research, Healthcare and Medical Research), Planning report writing work-target audience, type of report, style of writing synoptical outline of chapters; steps in drafting the report.		



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**Skill Development Activities:**

1. Design a questionnaire for a research study. Provide a sample questionnaire for a selected business problem.
2. Discuss different types of sampling techniques with suitable examples.
3. Discuss the role of software tools like SPSS, R, and Python in modern research.
4. Write a sample research report outline with an introduction, methodology and conclusion

**Books for References:**

1. Wayne C. Booth, Gregory G. Colomb, Joseph M. Williams, Joseph Bizup, and William T. Fitzgerald, "The Craft of Research";, University of Chicago Press, Fourth Edition.
2. Ingeman Arbnor and Björn Bjerke, Methodology for Creating Business Knowledge, Sage Publications, 3 rd Edition.
3. Krishna G. Palepu and Paul M. Healy, Business Analysis and Valuation: Using Financial Statements, Cengage Learning, 5 th Edition.
4. Joseph F. Hair Jr., Mary Celsi, Arthur H. Money, Phillip Samouel, and Michael J. Page, Essentials of Business Research Methods, Routledge 5 th Edition.
5. C.R. Kothari, Research Methodology: Methods and Techniques, New Age International Publishers 3 rd Edition.
6. Satyaprasad and D. R. Satya Raju, Business Research Methods, Himalaya Publishing House 2 nd edition.
7. Navdeep Kaur and Dr. Pawan Kumar Taneja, Business Research Methods: A South-Asian Perspective, Kalyani Publishers 1 st Edition.



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<b>Name of the Program: BACHELOR OF VOCATION (A&amp;T)</b> <b>Course Code: B.Voc-A&amp;T 4.4</b> <b>Name of the Course: INCOME TAX - II</b>		
<b>Course credits</b>	<b>No. of hours per week</b>	<b>Total no. of teaching hours</b>
<b>4 CREDITS</b>	<b>4 HOURS</b>	<b>56 HOURS</b>
<b>Pedagogy:</b> Classroom 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. Understand the procedure for computation of income from business and other Profession. b. Understand the provisions for computation of capital gains. c. Learn to compute the taxable income from other sources. d. Learn the computation of total income of an Individual. e. Understand the provisions relating to Set Off and Carry Forward of Losses		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Profits and Gains of Business and Profession</b>		<b>16</b>
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
<b>Unit- 2: Capital Gains</b>		<b>12</b>
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.		
<b>Unit-3: Income from other Sources</b>		<b>10</b>
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
<b>Unit- 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.</b>		<b>10</b>
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.		
<b>Unit- 5: Computation of Total Income and Tax Liability</b>		<b>08</b>
Computation of Total Income and tax liability of an Individual assessee under Old Regime.		

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**Skill Development Activities:**

1. Mention the procedure involved in the computation of income from profession.
2. List-out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. List any 6 deductions available under section 80
5. Prepare a format for computation of taxable income and tax liability of an individual assessee.

**Books for References:**

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes .

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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc-A&T 4.5 <b>Name of the Course:</b> Tally ERP (Practicals)		
<b>Course Credits</b>	<b>No. of HoursPer Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3 Theory + 2 Practical Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Be familiar with the computerization of accounting system which can be implemented immediately b. Be industry ready in using accounting system. c. Implement the stock groups and godown groups d. Understand the method of entry and posting, creating invoices e. Generate Reports in Tally f. Enable payrolls in Tally.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction to Tally ERP 9</b>		<b>08</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>Unit- 2: Stock and Godown</b>		<b>14</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>Unit-3: Group, Ledger, Voucher, Order and Invoice</b>		<b>12</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		

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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>Unit- 4: Reports in Tally ERP 9</b>	<b>12</b>
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>Unit- 5: Payroll in Tally ERP 9</b>	<b>10</b>
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.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Create, Select, Shut, Alter and Delete an imaginary Company.</li> <li>2. Create stock and godown groups with imaginary figures.</li> <li>3. Create Ledger, Voucher, Order and Invoice with imaginary data</li> <li>4. Generate Reports with the existing information</li> <li>5. Create employee categories and generate a report.</li> </ol>	
<b>Books for References:</b> <ol style="list-style-type: none"> <li>1. Learn Tally ERP 9 - Dr. Soumya Ranjan Behera – Tally Solutions Private Limited.</li> <li>2. Tally – Satyapal N - Tally Solutions Private Limited</li> </ol>	

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## SYLLABUS – SEMESTER V

<b>Name of the Program:</b> BACHELOR OF VOCATION (Accounting & Taxation) <b>Course Code:</b> B.Voc (A&T) 5.1 <b>Name of the Course:</b> BUSINESS LAW		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Comprehend the laws relating to Contracts and its application in business activities. b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. c. Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments. d. Understand the significance of Consumer Protection Act and its features e. Understand the need for Environment Protection.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Contract Law</b>		<b>16</b>
<b>Indian Contract Act, 1872:</b> Introduction – Definition of Contract, Essentials of a Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
<b>Unit- 2: Law Of Sale Of Goods</b>		<b>12</b>
<b>The Sale of Goods Act, 1930 :</b> Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
<b>Unit-3: Negotiable Instruments Act 1881</b>		<b>12</b>
Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments – Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types) – Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting		
<b>Unit- 4: Consumer Protection Act 1986</b>		<b>08</b>
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>Unit- 5: Environment Protection Act 1986</b>		<b>08</b>
Introduction - 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.		

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**Skill Development Activities:**

1. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
2. Briefly narrate any one case law relating to minor.
3. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
4. List out any five cybercrimes.

**Books for References:**

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
3. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
4. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
5. Sushma Arora, Business Laws, Taxmann Publications.
6. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
7. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
8. N.D. Kapoor, Business Laws, Sultan Chand Publications
9. K. Aswathappa, Business Laws, HPH,
- 10.. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
11. Chanda.P.R, Business Laws, Galgotia Publishing Company

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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc (A&T) 5.2 <b>Name of the Course:</b> COSTING METHODS		
<b>Course Credits</b>	<b>No. of HoursPer Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Understand the various methods of costing applicable to different industries. b. Determine the cost under different methods of costing. c. Analyze the processes involved in standard costing and variance analysis. d. Apply the knowledge gained for decision making		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Job And Contract Costing</b>		<b>12</b>
Job Costing: Meaning, features, applications, Job cost sheet - simple problems. Contract Costing: Meaning, features of contract costing, applications of contract costing, comparison between job costing and contract costing, meaning of terms used in contract costing; recording of contract costs, treatment of profit on incomplete contracts-Problems on Preparation of Contract account and Contractee's account (excluding Trial Balance and Balance Sheet problems).		
<b>Unit- 2: Process Costing</b>		<b>12</b>
Process costing: Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in process accounts; preparation of process accounts - problems		
<b>Unit-3: Service Costing</b>		<b>10</b>
Introduction to Service Costing; Application of Service Costing; Service Costing v/s Product Costing – Costs and Cost units for different services - Transport Services, Hospital and Educational institutions- Problems on preparation of Service Cost Statements for Transport service only.		
<b>Unit- 4: Marginal Costing</b>		<b>12</b>
Meaning of Marginal Cost, Marginal Costing, Features of marginal costing- terms used in marginal costing – P/V ratio, Margin of Safety, Angle of Incidence, BEP , Break Even Chart. (Only Theory). Problems on BEP (excluding Break even chart problems).		
<b>Unit- 5: Standard Costing And Variance Analysis</b>		<b>10</b>
<b>Standard Costing</b> – Meaning, Features, Uses and limitations of Standard Costing; <b>Variance Analysis</b> – Meaning, Types of Variances - Material Variances, Labour Variances and Overhead variances- (Problems on Material and Labour variances only).		



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**Skill Development Activities:**

1. Mention the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. Explain the steps involved in Standard Costing System.
3. Draw a BEP chart graphically with imaginary figures.
4. Prepare a Job Cost sheet with imaginary figures.

**Books for References:**

1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
2. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
3. Arora, M.N. Methods of Cost Accounting –, Vikas Publishing House, New Delhi.
4. Shank and Govindrajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.
6. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
7. Mariyappa B Methods and Techniques of Costing., HPH.



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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc (A&T) 5.3 <b>Name of the Course:</b> ADVANCED ACCOUNTING		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Understand the key principles and theories of Advanced Accounting. b. Learn various valuation methods and techniques used in practice. c. Develop skills in Advanced Accounting. a. Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Buy Back Of Shares</b>		<b>06</b>
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>Unit- 2: Investment Accounts</b>		<b>14</b>
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>Unit-3: Financial Statements Of Banking Companies</b>		<b>14</b>
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>Unit- 4: Financial Statements Of Life Insurance Companies</b>		<b>14</b>
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. Problems.		
<b>Unit- 5: Financial Statements Of General Insurance Companies</b>		<b>08</b>
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 on Revenue accounts of Fire & Marine Business only		

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**Skill Development Activities:**

1. List any five companies which have exercised buy back along with the terms of Buy back.
2. Prepare a table of rebate on bills discounted with imaginary figures.
3. Prepare a schedule of premiums with imaginary figures in respect of Life Insurance Company.
4. Prepare a statement of claims with imaginary figures of General Insurance Company.

**Books for References:**

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers.
3. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
4. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
5. Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
6. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand Publications
7. M.C. Shukla and Grewal, Advanced Accounting, Sultan Chand Publications
8. Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Accounting, HPH

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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc (A&T) 5.4 <b>Name of the Course:</b> FINANCIAL MANAGEMENT		
<b>Course Credits</b>	<b>No. of HoursPer Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Understand the Role of Financial Managers effectively in an organization. b. Apply the compounding & discounting techniques for time value of money. c. Take investment decision with appropriate capital budgeting techniques for investment proposals. d. Understand the factors influencing the capital structure of an organization. e. Understand the factors influencing the working capital requirements of an organization.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction To Financial Management</b>		<b>12</b>
Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India. Financial planning: Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
<b>Unit- 2: Time Value Of Money</b>		<b>08</b>
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow. Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)		
<b>Unit-3: Capital Structure And Leverages</b>		<b>12</b>
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)		
<b>Unit- 4: Capital Budgeting</b>		<b>14</b>
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- (Theory and Problems).		
<b>Unit- 5: Working Capital Management</b>		<b>10</b>
Introduction- Meaning and Definition, types of working capital, operating cycle, Determinants of working capital needs -Sources of working capital- Merits of adequate working capital -Dangers of excess and inadequate working capital. (Theory only).		

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**Skill Development Activities:**

1. Prepare the list of Functions of Finance Manager.
2. Show the Capital Structure of any company.
3. Calculate EBIT and EPS with imaginary figures.
4. Calculate PBP with imaginary figures of Uneven Cash inflow for three years.

**Books for References:**

1. IM Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Ravi M Kishore, Financial Management, Taxman Publications
7. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

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<b>Name of the Program:</b> BACHELOR OF VOCATION (Accounting & Taxation) <b>Course Code:</b> B.Voc-A&T 5.5 <b>Name of the Course:</b> PRINCIPLES AND PRACTICE OF 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 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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 e. Understand the conceptual framework of auditing. f. Examine the internal control in auditing g. Examine the company audit and the procedure involved in the audit of different entities. h. Gain knowledge on different aspect of audit reporting and ethical values applicable on professional accountants.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction To Auditing</b>		<b>10</b>
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book - Audit Programme. Qualities of an Auditor – Audit planning – Audit Engagement -Audit Documentation.		
<b>Unit-2: Internal Check, Internal Control</b>		<b>12</b>
Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash purchases. Internal Control: Meaning and objectives. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.		
<b>Unit-3: Verification And Valuation of Assets And Liabilities</b>		<b>12</b>
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. Verification and Valuation of different items of Assets: Land and Building Plant and Machinery – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.		
<b>Unit-4: Company Audit And Audit of Other Entities</b>		<b>12</b>
Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies – Cooperative societies – Hotels – Hospitals.		
<b>Unit-5: Audit Report &amp; Professional Ethics</b>		<b>10</b>
Introduction–Meaning–Elementsofauditreport–Typesofauditreport-Independent Auditor’s report and their illustration. Professional Ethics: Code of Ethics - Professional Accountants in Public Practices and Business–Fundamental Principles of Professional Ethics.		
<b>Skill Development Activities:</b> 1. List the various documents necessary to be verified in the audit process 2. Draft an audit report (qualified or clean) with imaginary data. 3. Record the verification procedure with respect to any one fixed asset. 4. Draft an audit program of Joint Stock Company/ Partnership Firm.		

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**Books for References:**

1. B. N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
2. T. R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
3. J. M. Manjunatha and others, Auditing and Assurance, HPH.
4. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw- Hill, New Delhi.
5. R. G. Saxena, Principles of Auditing.

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## SYLLABUS – SEMESTER VI

<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc (A&T) 6.1 <b>Name of the Course:</b> GOODS AND SERVICE TAX		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4 Credits	4 Hours	56 Hours
<b>Pedagogy:</b> Classroom 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. Comprehend the concepts of Goods and Services tax. b. Understand the fundamentals of GST. c. Understand the GST Registration Process. d. Analyze the GST Procedures in Business. e. Know the GST Assessment and its computation.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction To Gst</b>		<b>10</b>
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act-2017-Features and Important definitions.		
<b>Unit- 2: Gst Registration And Taxable Event</b>		<b>12</b>
Registration under GST provision and process. Amendment and cancellation of registration, Taxable-event- Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services - Problems.		
<b>Unit-3: Input Tax Credit</b>		<b>12</b>
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit		
<b>Unit- 4: Gst Assessment</b>		<b>12</b>
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
<b>Unit- 5: Valuations Of Goods And Services Under Gst</b>		<b>10</b>
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

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**Skill Development Activities:**

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
4. List out the exempted Goods and Services under GST.

**Books for References:**

1. V.S. Datey, Goods and Services Taxes, Taxman.
2. Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
3. Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
4. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
5. H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
6. G.B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.



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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc (A&T) 6.2 <b>Name of the Course:</b> MANAGEMENT ACCOUNTING		
<b>Course Credits</b>	<b>No. of HoursPer Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Demonstrate the significance of management accounting in decision making. b. Analyze and interpret the corporate financial statements by using various techniques. c. Compare the financial performance of corporate through ratio analysis. d. Understand the latest provisions in preparing cash flow statement. e. Understand the concepts of Budgetary Control.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Introduction To Management Accounting</b>		<b>12</b>
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.		
<b>Unit- 2: Analysis Of Financial Statements</b>		<b>12</b>
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.		
<b>Unit-3: Ratio Analysis</b>		<b>10</b>
Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios: Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios. Problems.		
<b>Unit- 4: Cash Flow Analysis</b>		<b>12</b>
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash 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>Unit- 5: Budgetary Control</b>		<b>10</b>
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.		

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**Skill Development Activities:**

1. Prepare with imaginary figures a Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures statements of any one corporate entity, analyze the same by using ratio analysis.
4. Prepare with imaginary figures cash flow statement.

**Books for References:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education.
2. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
3. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.
4. Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi
5. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,

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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc (A&T) 6.3 <b>Name of the Course:</b> INDIAN ACCOUNTING STANDARDS		
<b>Course Credits</b>	<b>No. of HoursPer Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classroom 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. Understand the need and benefits of accounting standards. b. Prepare the financial statements as Indian Accounting standards. c. Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d. Understand the Accounting Standards for Items that do not Appear in Financial Statements		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Indian Accounting Standards And IFRS</b>		<b>10</b>
Introduction- Meaning and Definition of Accounting Standards – Need & Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Applicability of Ind AS in India. Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS.		
<b>Unit- 2: Provision Under Accounting Standard For Items Shown In Financial Statements</b>		<b>12</b>
Revenue Recognition (Ind AS- 18) - Property, Plant and Equipment, including Depreciation (Ind AS 16) –Borrowing Cost (Ind AS – 23) - Impairment of assets (Ind AS-36) – Objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
<b>Unit-3: Financial Statements As Per Ind AS</b>		<b>12</b>
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Statement of Financial Position (Balance Sheet), (In detail) - Statement of changes in Equity, Statement of Cash flow and Notes to accounts. (Meaning only) Problems on preparation of Statement of Profit and Loss and Statement of Financial Position (Balance Sheet), as per Schedule III of Companies Act, 2013. (MCA – Format)		
<b>Unit- 4: Provisions Under Accounting Standards For Items That Do Not Appear In Financial Statements.</b>		<b>12</b>
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34). (Theory Only)		
<b>Unit- 5: Consolidated &amp; Separate Financial Statements Of Group Entities</b>		<b>10</b>
Meaning and Definition of Group, Holding and Subsidiary Company, purpose and benefits of Preparing consolidated Financial Statements, Requirements of Companies Act,2013 in respect of consolidated Financial Statements, Components of consolidated Financial Statements, Calculation of Goodwill or Capital Reserve on Consolidation. Calculation of Minority Interest or Non-Controlling Interest. Accounting treatment for inter-company depts., unrealized profit on stock, and unrealized profit on fixed assets and intercompany dividends.		

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**Skill Development Activities:**

1. List out any Indian Accounting Standards (Ind AS).
2. Prepare with imaginary figures Statement of P/L or Statement of Financial position
3. Prepare with imaginary figures Statement of Other Comprehensive Income.
4. Prepare with imaginary figures Statement of Cash flow.
5. Calculate cost of control or Non-controlling Interest with imaginary figures

**Books for References:**

1. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
2. Dr.A.L. Saini IFRS for India, Snow white publications.
3. C A Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
4. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

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<b>Name of the Program:</b> BACHELOR OF VOCATION (A&T) <b>Course Code:</b> B.Voc (A&T) 6.4 <b>Name of the Course:</b> BUSINESS TAXATION & CUSTOMS DUTY		
<b>Course Credits</b>	<b>No. of Hours Per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hours</b>	<b>56 Hours</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to a) Understand the Assessment of Firms. b) Learn about Assessment of Companies. c) Familiarize with the Custom Act and compute assessable value and Custom Duty. d) Comprehension about Tax Under E-environment		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Unit-1: Assessment of Firms</b>		<b>16</b>
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>Unit- 2: Assessment of Companies</b>		<b>10</b>
Introduction – Meaning of Company – Types of Companies – Computation of Depreciation u/s 32 – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) U/s 115 JB – Meaning and provisions; Book Profit – Meaning and provisions, Problems on computation of total income and Ultimate Tax Liability of companies considering Deductions u/s 80G only.		
<b>Unit-3: Tax Deducted at Source and Provisions for TDS</b>		<b>12</b>
Meaning of TDS - Provisions regarding TDS - TDS to be made from different sources of income, Problems on calculation of TDS.		
<b>Unit- 4: Tax Under E-Environment.</b>		<b>12</b>
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>Unit- 5: Customs Duty</b>		<b>10</b>
Meaning – Types of Custom Duties – Valuation for Customs Duty – Tariff Value – Customs Value – Methods of Valuation for Customs – Problems on Custom Duty.		
<b>Skill Development Activities:</b> 1. Narrate the procedure for calculation of book profits. 2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures. 3. Prepare a chart showing rates of TDS for any 5 different incomes 4. List out the types of Customs Duties in India.		

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**Books for References:**

1. Vinod K Singhanian – “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. Singhanian - 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.**