

**MAHATMA GANDHI UNIVERSITY KOTTAYAM**



**SYLLABUS AND SCHEME FOR B.VOC APPLIED ACCOUNTING  
AND TAXATION**

**(2018 ADMISSION ONWARDS)**

## **Scheme and syllabus for B.Voc Applied Accounting and Taxation**

The University Grants Commission (UGC) has launched a scheme on skills development based higher

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

The proposed vocational programme in Applied Accounting and Taxation will be a judicious mix of skills,

professional education related to Computerised Accounting, Taxation and also appropriate content of general education. It is designed with the objective of equipping the students to cope with the emerging trends and challenges in the field of accounting and taxation

### **ELIGIBILITY FOR ADMISSION**

Admission to B. Voc (Applied Accounting and Taxation) Degree programme shall be open to the following candidates.

- A. Those who have passed the plus two or equivalent examination recognised by this university with book-keeping and Accountancy and any two of the following subjects, viz (1) Commerce (2) Commercial correspondence and Commercial Geography (3) Economics (4) Life insurance with

Salesman ship (5) Banking with secretarial Practice s (6) Business Studies (7) Mathematics

(8) Computer Science/Computer Applications (9) Informatics Practice and Management, (10) Informatics Practice (11) Management (12) Accountancy as Optional under part III of the Examination, OR

B. Those who have passed plus two or equivalent examination recognised by this university with other subjects under part III optional subjects provided they have secured 45% of the aggregate marks. For SC/ST applicants only a pass minimum is required and for SEBC and OEC applicants 3% and 5% relaxation of marks respectively are allowed.

## **CURRICULUM**

The curriculum in each of the years of the programme would be a suitable mix of general education and skill development components.

## **PROGRAMME STRUCTURE**

The B.Voc Applied Accounting and Taxation shall include:

- † General Education Components
- † Skill Components
- † Project
- † Internship
- † Industrial Training
- † Familiarisation Trips
- † Soft Skills and Personality Development Programmes

## **CREDIT CALCULATION**

The following formula is used for conversion of time into credit hours.

- † One Credit would mean equivalent of 15 periods of 60 minutes each, for theory, workshops/labs and tutorials;
- † For internship/field work, the credit weightage for equivalent hours shall be 50% of that for lectures/workshops;

## **COURSE STRUCTURE**

- 6.1 Skill Development Components - 60% Weight age**
- 6.2 General Education Component - 40% Weight age**

The B.Voc Programme should comprise 60% Skill Development Components (60 % of total Credit) and 40% General Education Component (40% total Credit) as per guidelines of UGC and NSQL.

As an illustration, awards shall be given at each stage as per Table 1 below for cumulative credits awarded to the learners in skill based vocational courses.

**Table 1**

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

## PROGRAMME STRUCTURE

Sem	Code	Subject	General/ Skill	Hours per week	Credit	Marks	Evaluation
One	BOCG101	Listening And Speaking Skills In English	General	4	4	ESA-80 ISA-20	Theory
	BOCG102	IT For Business (AOC)	General	3	4	ESA-80 ISA-20	(AOC)
	AATG103	Business Mathematics	General	3	4	ESA-80 ISA-20	Theory
	AATS104	Corporate Regulations And Administration	Skill	5	6	ESA-80 ISA-20	Theory
	AATS105	Computerised Accounting-I (AOC)	Skill	5	6	ESA-80 ISA-20	(AOC)
	AATS106	Financial Accounting– I	Skill	5	6	ESA-80 ISA-20	Theory
	BOCG201	Writing and Presentation Skills in English	General	4	4	ESA-80 ISA-20	Theory
	AATG202	Banking And Insurance	General	4	4	ESA-80 ISA-20	Theory

Two	AATS203	Business Regulatory Frame Work	General	4	4	ESA-80 ISA-20	Theory
	AATS204	Computerised Accounting-II (AOC)	Skill	6	6	ESA-80 ISA-20	(AOC)

	AATS205	Financial Accounting-II	Skill	7	6	ESA-80 ISA-20	Theory
	AATS206	Vocational Training And Reporting	Skill		6	ESA-80 ISA-20	Project
Three	BOCG301	Principles Of Management	General	4	4	ESA-80 ISA-20	Theory
	AATG302	Stenography for Accounting (ENGLISH ONLY) (AOC)	General	3	4	ESA-80 ISA-20	AOC
	AATS303	Business Statistics	General	3	4	ESA-80 ISA-20	Theory
	AATS304	Corporate Accounting I	Skill	5	6	ESA-80 ISA-20	Theory
	AATS305	Computerised Accounting-III (AOC)	Skill	5	6	ESA-80 ISA-20	(AOC)
	AATS306	GST- I	Skill	5	6	ESA-80 ISA-20	Theory
Four	BOCG401	Soft Skills & Personality Development	General	4	4	ESA-80 ISA-20	Theory
	AATG402	Capital Market and Financial Service	General	4	4	ESA-80 ISA-20	Theory
	AATS403	E-Commerce	General	4	4	ESA-80 ISA-20	Theory
	AATS404	Corporate Accounting –II	Skill	6	6	ESA80 ISA-20	Theory

	AATS405	GST and GST return filing (AOC)	Skill	7	6	ESA-80 ISA-20	(AOC)
	AATS406	Vocational Training And Reporting	Skill		6	ESA-80 ISA-20	Project
Five	BOCG501	Environmental Studies	General	4	4	ESA-80 ISA-20	Theory
	AATG502	Auditing	General	3	4	ESA-80 ISA-20	Theory
	AATS503	Financial Management	General	3	4	ESA-80 ISA-20	Theory
	AATS504	Quick Book (AOC)	SKILL	5	6	ESA-80 ISA-20	(AOC)
	AATS505	Cost Accounting I	SKILL	5	6	ESA-80 ISA-20	Theory
	AATS506	Income Tax- I	SKILL	5	6	ESA80 ISA-20	Theory
Six	BOCG601	Entrepreneurship Development	General	4	4	ESA-80 ISA-20	Theory
	AATG602	Tax Planning And Management.	General	4	4	ESA-80 ISA-20	Theory
	AATS603	Management Accounting	General	4	4	ESA-80 ISA-20	Theory
	AATS604	Cost Accounting- II	Skill	6	6	ESA-80 ISA-20	Theory

AATS605	Income Tax- II	Skill	7	6	ESA-80 ISA-20	Theory
AATS606	VOCCATIONAL TRAINING AND REPORTING	Skill		6	ESA-80 ISA-20	Project

ESA – End semester assessment

ISA – Internal semester assessment

AOC-Activity oriented course

General – General courses

Skill- Skill Courses



## Detailed Syllabus

### SEMESTER – I

Paper Code – BOCG101

### LISTENING AND SPEAKING SKILLS IN ENGLISH

#### MODULE – I

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

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

#### MODULE – II

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

*Sample activities:*

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

#### MODULE – III

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

**Sample activities:**

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

**MODULE– IV**

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

**Sample activities:**

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

**MODULE – V**

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

**Books for Reference:**

- 1- V.Sasikumar, P KiranmaiDutt and GeethaRajeevan, .*Communication Skills in English*.Cambridge University Press and Mahatma Gandhi University.

2- Marilyn Anderson, Pramod K Nayar and Madhucchandra Sen. *Critical Thinking, Academic Writing and Presentation Skills*. Pearson Education and Mahatma Gandhi

University.

### **For Further Activities**

1. *A Course in Listening and Speaking I & II*, Sasikumar, V., KiranmaiDutt and Geetha Rajeevan, New Delhi: CUP, 2007

2. *Study Listening: A Course in Listening to Lectures and Note-taking* Tony Lynch New Delhi: CUP, 2007.

*Study Speaking: A Course in Spoken English for Academic Purposes*. Anderson, Kenneth, Joan New Delhi: OUP, 2008

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – BOCG102**

## **IT FOR BUSINESS**

### **Module I**

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

## **Module II**

**Word Processing Package:** Introduction - Features - Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation - Viewing Documents; Setting tabs - Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List;

Borders and Shading; Find and Replace; Page Break & Page Numbers; Mail Merging - Spelling and

Grammar Checking; Tables; Formatting Tables;

## **Module III**

**Spreadsheet Package:** Introduction, Excel User Interface, Working with cell and cell addresses,

Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells,

Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height/width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Margin and Orientation, Centering a Worksheet, Using header and footer.

## **Module IV**

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

## **Module V**

**Presentation Package:** Ms-PowerPoint: Advantages of Presentation

Screen layout creating presentation inserting slides adding sounds & videos-formatting slides -slide layout views in presentation -slide transition Custom animation Managing slide shows - using pen Setting slide intervals

## **CORE TEXT**

1. Antony Thomas. Information Technology for Office. Pratibha Publications
2. Gini Courter & Annette Marquis. Ms-Office 2007: BPB Publication

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATG103**

## **BUSINESS MATHEMATICS**

### **MODULE I**

Set theory:-Modern theory in mathematics: Definition, elements and types of sets, operations on sets and Cartesian product of two sets.

### **MODULE II**

Number system-Natural numbers, prime numbers, integers, rational and irrational numbers, Ratio,proportion and variation Sequences - Arithmetic progression  $n^{\text{th}}$  term and sum to  $n$  terms of A.P

- Geometric progression  $n^{\text{th}}$  term, sum to  $n$  terms of GP

### **MODULE III**

Permutations and combinations, Compound interest, depreciation and annuities,simple and compound interest, annuity, sinking fund, present value of an annuity/ amortization, present value concept in capital expenditure,

## **MODULE IV**

Matrices:-Matrices, matrix operations, Determinant of a square matrix (expansions only) and Rank of a matrix.

## **MODULE V**

System of linear equations:- Inverse of square matrix (problems only) Solution of system of linear equations using matrices.

## **CORE TEXT**

- 1) Business Mathematics - S.Saha
- 2) Business mathematics -D.C. Sanchet& V.K Kapoor (Sultan Chand & Sons)

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS104**

## **CORPORATE REGULATIONS AND ADMINISTRATION**

### **Module I**

**Company** - Definition – Characteristics – Classifications –History and framework of Company Law In India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association

### **Module II**

**Promotion and formation of a company**- Body Corporate - promoter- legal position duties remuneration - Memorandum of Association – Articles of Association - Contents and alteration Incorporation of Company - On-line registration of a company – procedure- CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-Vires - Lifting up of Corporate veil - Conversion Of Companies

### **Module III**

**Share Capital** – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus – Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights –Sweat Equity Shares - Issue and Redemption of Preference Shares- Meaning of transfer and transmission of securities - Bonus Shares- meaning of Debenture.

### **Module IV**

**Membership in company and meetings**- modes of acquiring membership-rights of members- Control - Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice of Meeting - Quorum - Chairman - Proxies - Voting - Show Of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions – Types - Minutes - Books of accounts - Directors - Types - legal position –Duties – Resolutions And Proceedings- Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions – Corporate Social Responsibility.

### **Module V**

**Winding up** - Contributory – Modes of winding up - Liquidators - Appointments- Submission of Report – Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances –

Declaration of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators Appointment - Winding up of unregistered companies

### **Skill Components**

How to prepare Articles of association, Memorandum of Association, Registration Procedure, Prospects, Share Certificate , Security certificate,

### **CORE TEXT**

1. Shukla, M.C., & Gulshan, Principles of Company Law, *S.Chand, New Delhi.*

2. Venkataramana, K., Corporate Administration, *Seven Hills Books Publications*.
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, *New Delhi*.
4. Bansal C.L., Business and Corporate Law, *Vikas Publishers, New Delhi*.
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
4. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
5. Kuchal, S.C., Company Law and Secretarial Practice, *Vikas Publishers, New Delhi*
6. Chartered Secretary, *The Institute of Company Secretaries of India*.

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS105**

### **COMPUTERIZED ACCOUNTING - I**

#### **Module I**

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

#### **Module II**

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

#### **Module III**

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



#### **Module IV**

Accounting Vouchers- Entering Transactions in Accounting Vouchers – Bill Wise Details - Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher –

Duplicating a Voucher – Optional Vouchers – Post- Dated Vouchers – Reverse Journal

#### **Module V**

Bank Reconciliation Statement - Creating Budget – Generating Reports - Configuring Reports Balance Sheet – Profit and Loss Account – Trial Balance – Day Books – Account Books –Statement of Accounts – Ratio Analysis - Cash Flow - Fund Flow – List of Accounts – Exception Reports.

#### **CORE TEXT**

Roopa, Tally for Every one - *ATC Publishing*  
*Chennai*. 2. Nadhani, A.K. Implementing Tally  
ERP 9

3. A Comprehensive Guide to Tally ERP 9, Tally Manual

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code –AATS106**

### **FINANCIAL ACCOUNTING– I**

**Module I**

**Preparation of Financial Statements** –Conceptual framework- Accounting Principles – Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts- Capital and Revenue Losses - Deferred Revenue Expenditure– Accounting Standards- Objectives.

## **Module II**

**Final Accounts of Sole Trader** - Trading Account - Manufacturing Account - Profit and Loss Account – Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

## **Module III**

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

## **Module IV**

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

## **Module V**

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

## **Skill Components**

Workshop on preparation of final accounts of a sole trader.

Activity on preparation of final accounts of a sole trader.

## **CORE TEXT**

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

**Total Marks -100**

**Internal - 20**

**External – 80**

## **SEMESTER – II**

**Paper Code BOCG201**

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

#### **MODULE – I**

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

## **MODULE II**

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

## **MODULE – III**

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

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

## **MODULE IV**

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

## **MODULE V**

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

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

## **Books for Reference:**

1- Marilyn Anderson, Pramod K Nayar and Madhucchandra Sen. *Critical Thinking, Academic Writing and Presentation Skills*. Pearson Education and Mahatma Gandhi University.

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

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

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

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATG202**

## **BANKING AND INSURANCE**

### **Module I**

**Introduction to Banking-** Origin and Evolution of Banks - Meaning and Definition  
Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit  
Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

### **Module II**

**Innovations and Reforms in Banking** – E-banking – ATM – CDM - telephone/ Mobile  
Banking – ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation  
System - Credit and Debit Cards – CIBIL – KYC - Banking Sector Reforms-Prudential  
Norms- Capital Adequacy Norms

- NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion -  
PMJDY.

### **Module III**

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

### **Module IV**

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

## **Module V**

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

### **Skill component:**

- Workshop on banking instruments- filling of various application forms, instruments- cheque- DD-withdrawal slip
- Workshop on online banking transactions
- Workshop on insurance instruments

### **CORE TEXT**

1. Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
2. Maheswari, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
3. Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
4. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
5. Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
6. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
7. Tripathi, Nalini&Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
8. Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
9. Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi*

**Total Marks -100**

**Internal – 20**

**External – 80**

**Paper Code – AATS203**

**BUSINESS REGULATORY FRAMEWORK**

**Module I**

**Law of Contract** - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract Breach of Contract - Remedies for Breach of Contract.

**Module II**

**Special Contract :** Bailor and bailee- Finder of Lost goods- Pledge- Essentials-Rights and duties of

Pawner and Pawnee, Indemnity and Guarantee-meaning and Definition-Contracts and kinds of Guarantee.

**Module III**

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

**Module IV**

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

**Module V**

**Partnership** - Partnership- procedure to create partnership deed- registration process- winding up of partnership.**Sole proprietorship** - sole proprietorship- documents required- procedure- registration process.

**Skill Components**

How to register a partnership and sole proprietorship firm – online registration process.

## **CORE TEXT**

1. Aswathappa, K., Business Laws, *Himalaya Publishing House, Bengaluru.*
2. Kapoor, N.D., Business Laws, *Sultan Chand publications New Delhi.*
3. Sharma, S.C., Business Law, *International Publishers, Bengaluru*
4. Tulsian, Business Law, *McGraw-Hill Education Mumbai.*
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS204**

## **COMPUTERIZED ACCOUNTING-II**

### **Module I**

Accounts With Inventory– Enabling F 11 and F 12 - Stock Category – Stock Group  
Single/Multiple Creation of Stock Category and Stock Group – Creation of Units of  
Measurement – Creating Single/Multiple Stock Items – Creating Godowns - Displaying,  
Altering and Deleting Stock Groups, Units, Items and Godowns – Cost Categories- Cost  
Centres – Creating Cost Categories and Cost

Centres -Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase /  
Sales Orders

### **Module II**

Inventory Vouchers - Using Inventory Vouchers – Using Accounting Vouchers With  
Inventory Details (Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced  
Security Control – Back-Up and Restore – Inventory Reports – Stock Summary - Inventory  
Books – Statement Of Inventory.

### **Module III**

Accounting With TDS AND TCS – F11 & F12 Settings For Taxation – TDS – Ledgers  
Related to TDS

– Creating TDS Voucher Types – Form 26 Q-Form 27 Q- Return Transaction Book –Chellan  
Reconciliation Book-TDS Out Standing Ledgers With Out PAN– TCS



## **Module IV**

Accounting With GST - GST. GST Terminologies – Types of GST- Computing GST – Ledgers and Vouchers Pertaining to GST – Ledger creation – Creation of CGST input SGST and input IGST ledger in Tally - GST Reports – GST Forms – generating GST data –GSTR 1-GSTR 3B –GSTR 2- E-Way Bill –Chellan Reconciliation-GST Rate Set Up –Update Party GSTIN.

## **Module V**

Payroll: Enabling Payroll – Creating Pay Heads – Single/Multiple Creation of Employee Groups Single/Multiple Creation of Employee Head – Salary Details – Configuration of Salary Details – Creating Units of Work – Managing and Creating Attendance / Production Types – F 12 Payroll Configuration – Payroll Vouchers – Creating Payroll Voucher Types - Displaying, Altering and Deleting Payroll Documents – Payroll Reports (Full) – Configuring All Payroll Reports – Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads– PF Related Heads in Pay Structure –Gratuity Calculation, Creation and Accounting – Generating a Sample Pay Slip – Employee Loan & Salary Advance Management.

## **Practical Training**

- Prepare final accounts of a Company in Tally ERP 9 with Inventory
- Prepare final accounts of a company in Tally ERP 9 incorporating VAT and TDS
- Preparation of payroll

## **CORE TEXT**

1. Roopa, Tally for Every one - ATC Publishing Chennai.
2. Nadhani, A.K. Implementing Tally ERP 9
3. A Comprehensive Guide to Tally ERP 9, Tally Manual

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS205**

**FINANCIAL ACCOUNTING – II**

**Module I**

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

**Module II**

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

**Module III**

**Departmental Accounts** – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.

**Module IV**

**Accounting for Dissolution of partnership firm-** Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner VsMurray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method

**Module V**

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

Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19 (Theory only)

**CORE TEXT**

*1. Jain S.P &Narang K.L., Advanced Accountancy, Kalyani Publishers, New Delhi*

2. Maheshwari, S.N., & Maheswari, S.K., *Advanced Accountancy*, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy*, S Chand and Company Pvt.Ltd, New

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS206**

### **VOCATIONAL TRAINING AND REPORT**

The student will be attached with an accounting and tax consulting organisation approved by the Department and will be provided with practical accounting work for a period of 4 weeks. He / she should actively participate in the accounting and tax consultation provided by the organisation and prepare a report based on his accounting experience in that organisation. The report should contain quarterly financial statement consisting of journal, ledger, trial balance, trading and profit and loss account and balance sheet. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. A copy of the report has to be submitted to the Department before the commencement of the third semester classes. The department will be conducting an open- viva – voce for each student to evaluate the practical skill acquired by them from the training.

**Total Marks 100**

**Internal Assessment - 20**

**Marks for the Report – 50 (Valued by the University)**

**Marks for presentation and Viva- Voce – 30 (Conducted by the University)**

## **SEMESTER 3**

**Paper Code – BOCG301**

### **PRINCIPLES OF MANAGEMENT**

#### **MODULE I**

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

#### **MODULE II**

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

#### **MODULE III**

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

#### **MODULE IV**

**Staffing**-Systems approach to HRM- performance appraisal and career strategy- HRD- meaning and concept.

#### **MODULE V**

**Directing**-Motivation – meaning - need for motivation.Theories of motivation - Herzberg and McGregor. Leadership- importance – styles of leadership, Managerial Grid by Blake and Mounton, Leadership as a Continuum by Tannenbaum and Schmidt, Path Goal Approach by

Robert House (in brief) **Controlling** - Concept, Significance, Methods of establishing control.

### **CORE TEXT**

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

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATG302**

### **STENOGRAPHY FOR ACCOUNTING (ENGLISH ONLY)**

#### **MODULE I**

Introduction to stenography-Definition –Meaning –History OfStenography –Shorthand Machine – What Is Stenography-Uses Of Stenography.

## **Module II**

Fundamental in stenography – keyboard practice with emphasis on rhythm and the practice of fingers touch and sight type writing - accuracy development- shift key operations- short cut keys-words and sentences, practice of paragraphs

## **Module III**

Practice of letter writing and office documents- blind touch method- Sentence repetition - emails, resumes, application letters.-speed practice at the rate of 20 word p.m

## **Module IV**

Advanced stenography -typing of business letter, invoice, memorandum,government order, official letter-professional business notes-speed practice at the rate of 30 words pm/-

## **Module V**

Business Documents-typing of balance sheet on different sheets- typing of tender notice-business meeting minutes-display- speed practice at the rate of 45 word pm DOCUMENT PREPRATION

## **Practicals :**

Get familiar with keyboard shortcuts-speed testing- word drills- sentence and paragraph typing- preparation of letters, memos, notes.

## **CORE TEXT**

- 1) Typewriting Fundamentals by Md. Khan
- 2) Speed papers, Manuscripts(Venus typewriting Institute, Kakinada)
- 3) Saxena A and Gupta K, fundamentals of computers, Laxmi Publications
- 4) Jain s, IT Tools and Applications, BPB Publications 5) Hynes J, The practical phrase, wheeler publication.

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS303**

## **BUSINESS STATISTICS**

### **Module I**

**Introduction to Statistics :-** Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics

### **Module II**

**Statistical Survey-** Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire-Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series

### **Module III**

**Uni-Variate Data Analysis I -**Measures of Central Tendency – Concept –Functions of an average Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean-Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean- Harmonic Mean-relation betweenArithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits andDemerits of various measures of central tendency.

### **Module IV**

**Uni-Variate Data Analysis II-** Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various

measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relative measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types

## **Module V**

**Interpolation and Extrapolation-** Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton’s Method of Advancing differences (b)

Binomial Expansion method (c) Lagrange’s method – Extrapolation- Forecasting using extrapolation

## **CORE TEXT**

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum’s Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
9. Pillai, R S N and Bagavathi, V., *Statistics , S Chand & Co*

**Total Marks -100**

**Internal - 20**

**External – 80**



**Paper Code – AATS304**

**CORPORATE ACCOUNTING – I**

**Module 1-**

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

**Module II**

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

Underwriting – Partial Underwriting – Firm Underwriting

**Module III**

Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)

– Preparation of Company Final Accounts including Balance Sheet. (22 Hours)

**Module IV**

Investment Account – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entriesPreparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts

**Module V**

Insurance claims- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim

**CORE TEXT**

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi

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

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS305**

### **COMPUTERISED ACCOUNTING III**

#### **MODULE 1**

Management Information System–Advantage of management information system - MIS reports – Books and reports- MIS reports in Tally ERP 9-Trial Balance- Balance Sheet – Profit and Loss account – Cash Flow statement- Ratio analysis- Books and Reports –Modes ofaccounting –Charts of accounts –Financial statements and transactions .

#### **MODULE II**

ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT –Accounts payable andreceivable-

Maintaining bill wise details – New reference advance –Against reference –Stockcategory reports .

#### **MODULE III**

GETTING START WITH GST –Enabling GST and defining tax details –Transferring inputtax credit to GST –Intrastate supply of goods –Intrastate inward supply –Intrastate outwardsupply -Interstate supply –Interstate inward supply and interstate outward supply- Returns ofgoods –Supply inclusive of taxes –Defining tax rates at masters and transaction level –GST reports –Input tax credit set off –GST tax payment -Exporting GSTR1 and

uploading in GST portal –Accounting of supply of services – Accounting exempted services - Reverse charge mechanism under GST in tally –Filing GSTR 1 using JSON from tally - Filing GSTR 3 Busing JSON from tally.

#### **MODULE IV**

Maintaining charts of accounts in tally – Budget-Budgeted figure -Actual figure –Budgeted variance – Additional cost –Point of sale –Reports –Batch wise details-Order processing – Bill of material – E way bill system –Tally advance feature – Tally audit .

#### **MODULE V**

Recording vouchers with TDS –Basic concept of TDS-TDS in tally ERP 9-TDS statutory masters – Configuring TDS group level –Configuring TDS in ledger level-Booking expense in purchase voucher – TDS reports –Recording vouchers using TCS-Basic concept of TCS in tally ERP 9-TCS statutory masters –Configuring filing GSTR 1 using JSON from tally TCS group and ledger level-Create TCS nature of goods –Payment code for TCS-Payment transaction in TCS –TCS reports

#### **CORE TEXT**

1. Roopa, Tally for Every one - ATC Publishing Chennai.
2. Nadhani, A.K. Implementing Tally ERP 9
3. A Comprehensive Guide to Tally ERP 9, Tally Manual

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS306**

### **GOODS AND SERVICES TAX- I**

#### **Module I**

INTRODUCTION-Stages Of Evolution Of Goods And Service Tax –Methodology Of GST – Constitutional Back Ground –Benefits Of Implementing GST –What Is GST–Why GST –

Advantages Of GST In Different Area –Structure Of GST –CGST-SGST-IGST-UTGST-  
GSTN –HSN Code –SAC

Code –GST Council-Structure ,Power AndFunctions –Important Concepts And Definitions  
Under

GST Act Concept Of VAT:--Meaning, Variants & Methods, Major Defects In GST

## **Module II**

Registration - Returns And Payment of Tax - Persons Liable for Registration -Compulsory  
Registration- Deemed Registration- Procedure For Registration -Amendment of Registration  
- Cancellation of Registration - Returns – Furnishing Details of Supplies - Payment of Tax,  
Interest, Penalty – Tax Deduction At Source - Collection of Tax At Source - Refunds.

## **Module III**

LEVY & COLLECTION OF GST Taxable event:- “Supply” of Goods & Services  
,Place of

Supply : Within state, Interstate, Import & Export , Time of supply, Valuation for GST-  
Valuation rules, taxability of reimbursement of expenses., Exemption from GST: Small  
supplies & Composition Scheme, Classification of Goods & Services :Composite  
& Mixed Supplies.

## **Module IV**

Procedures Tax Invoice- Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-  
Assessment, Summary and Scrutiny. Special Provisions Taxability of E-Commerce, Anti-  
Profiteering, Avoidance of dual control.

## **Module V**

Customs Law Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties,  
Valuation, Baggage Rules & Exemptions. InvoicesSKILL COMPONENTWorkshop on  
GST registration process-online registration.

## **CORE TEXT**

- 1) Indirect Taxes - Vinod K Singania, Taxmann’s Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, SahityaBhavan Publications, New Delhi

3) Bare Act CGST

4) Bare Act SGST

5) Bare Act IGST

**Total Marks -100**

**Internal - 20**

**External – 80**

## **SEMESTER 4**

**Paper Code – BOCG401**

### **SOFTSKILLS AND PERSONALITY DEVELOPMENT**

#### **Module I**

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

#### **Module II**

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

#### **Module III**

**Personality Development**-Personal grooming and business etiquettes, corporate etiquette, social etiquette and telephone etiquette, role play and body language.

#### **Module IV**

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

#### **Module V**

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

### **CORE TEXT**

1. Matila Treece, Successful Communication: Allyun Bacon Pubharkat.
2. Jon Lisa Interatid, Skills in Tourist Travel Industry Longman Group Ltd.
3. Robert T Reilly, Effective Communication in Tourist Travel Industry ,Dilnas Publication.
4. Boves Till Business Communication Today Mcycans Hills Publications
5. Dark Studying International Communication Sage Publication.
6. Murphy Hadderandt Thomas, effective Communication ,Mcgraw hills.

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATG402**

### **Capital Market and financial Service**

#### **Module I**

**Indian Financial System-** Savings and Investment – The Indian Financial System- Components – Role and Functions- Recent Developments in the Indian Financial System- Financial Markets- Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions.

#### **Module II**

**Primary Market-** Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA-

Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts .

#### **Module III**

**Intermediaries in the New Issue Market**-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments.

#### **Module IV**

**Secondary Market**- Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading

#### **Module V**

Online Trading (practicals)- SEBI regulations -Derivatives (Brief study only)- Features of Derivatives -Types of Derivatives– Forwards – Futures- Options-Swaps- Commodity Futures – Major Commodity Exchanges in India – Mutual fund meaning **Practicals:**

Creation of DEMAT Account

Online trading

#### **CORE TEXT**

1. Khan, M.Y., Indian Financial System, *Tata McGraw Hill, New Delhi.*
2. Singh, Preethi, Dynamics of Indian Financial System, *Ane Books, New Delhi*
3. Guruswami, S., Capital Markets, *Tata McGraw Hill, New Delhi*
4. Avadhani, V. A., Investment and Securities Market in India, *Himalaya Publishing House.*

#### **Journals**

SEBI and Corporate Laws - Taxmann, New Delhi SEBI Monthly Bulletin

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS403**

**E-COMMERCE**

**Module I**

Overview of Electronic Commerce: Introduction to E-Commerce-Definition – Features - Advantages - Disadvantages and Challenges - Functions of E-Commerce – E-commerce transaction cycle – Ecommerce opportunities - Types of E-Commerce- B2C-B2B-C2C- C2B- B2E- B2G- P2P - Models of

E-Commerce - E-Commerce and E-Business – Transition to e-commerce in India

**Module II**

32 Application of E-Commerce: E-Banking - Online Share Trading - M-Commerce - E-Learning – EPublishing - E-marketing – E-advertising – E-branding - Online Entertainment - Online Career Services - Electronic Data Interchange (EDI) - Enterprise Resource Planning (ERP) - Big Data Analysis - Cloud Computing - Google Analytics - Digital India Initiatives – E-Governance - E-Aadhar

- Digital Locker - E-Sign – PayGov - Mobile Seva – eTaal

**Module III**

E-payment Systems: E-payment requirements - Debit/Credit card payment - Net banking - Smartcard based payment – Digital token based payment - Digital wallet - e-cheque - e-cash – Cash on Delivery

- Payment gateway - Risk in e-payment - Security Standard for Electronic Payment System

**Module IV**

E-Commerce Security: Need for Security of E-Merchant/Service Provider, Security of Clients, Basic

Security Issues in E-Commerce- security threats – security measures - Digital Signature - Digital Certificate - Cyber Law – Provisions of IT Act 2000 - Penalties and Adjudication – Cyber related provisions under IPC - E-Commerce and Consumer Protection in India.

**Module V**

Setting up of E-Commerce Business: Website development - Open Source E-Commerce Platforms – Components of website - Promotion of Websites and Apps - Search Engine Optimisation - Search



Engine Marketing - Social Media Optimisation - Viral Marketing - Electronic Customer Relationship Management (ECRM) - Electronic Supply Chain Management

### **CORE TEXT**

1. Daniel Minoli, E. M. (2014). Web Commerce Technology Handbook. New Delhi: Tata McGraw Hill.
2. Dave, C. (2014). E- Business and E Commerce Manangement . New Delhi: Prentice Hall.
3. Deital, H. M. (2013). e-Business and e-Commerce for Managers. New Delhi: Prentice Hall.
4. Goyal, D. (2010). Management Information System. New Delhi: Macmillan.
5. Joseph, P. (2012). E Commerce- An Indian Perspective (5 ed.). New Delhi: PHI.
6. Kamalesh, K. B. (2012). E-Commerce, the Cutting Edge of Business. New Delhi: Tata McGraw Hill.
7. Schneider Gary, P. (2015). Electronic Commerce (11 ed.). United Kingdom: Cengage Learning.

**Paper Code – AATS404**

### **CORPORATE ACCOUNTING – II**

#### **Module – I**

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

## **Module – II**

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

## **Module – III**

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

## **Module – IV**

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

## **Module –V**

Liquidation of Companies – Meaning-Types – Contributories-Preferential Creditors- Fraudulent

Preference- Preparation of Liquidator’s Final Statement of Account (Statement of Affairs excluded).

## **CORE TEXT**

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

7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS405**

### **GST and GST Return failing**

#### **Module I**

Input tax credit-I, 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 Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

#### **Module II**

INPUT TAX CREDIT-II, simple illustrations on calculation of GST and Input Tax Credit, Order of Adjustment of Input tax credit against output CGST, SGST, IGST

#### **Module III:**

GST Accounting, Recording GST in sales, - interstate sales – Purchase- interstate purchase, GST accounting in tally.

#### **Module IV**

Assessment - Types - Audit Inspection - Search - Seizure - Inspection of Goods in Movement – Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities – Provisional Attachment. Appeals – Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme

Court – Offences and Penalties. (All the provisions in the Central GST, State GST and Integrated GST

Acts and Rules as amended up to date will be applicable)

### **Module V**

GST return filing and its procedure-GST Returns –Types And Due Date –What Is GST Returns –Who Should File GST Returns –Types Of GST Returns – Types Of Registration – Regular Dealer – Composition Scheme –Business Registered Under Composition Scheme – Other Types Of Business Owners And Dealers –Auto Drafts Returns –Amendment –Tax Notice .

### **Practicals:**

Computation of tax credit

GST accounting in tally

E –filing

### **CORE TEXT**

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
7. Halakandhi, S., G.S.T ( Vastu and Sevakar) (Hindi) Vol-1, 2017
8. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017 9. Vastu and SevakarVidhan by Government of India

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code – AATS406**

### **INDUSTRY TRAINING & REPORT**

The student will be attached himself with an accounting and tax consultancy organisation approved by the Department for a period of 4 weeks for industry training. The training is meant to make the student an expert in **GST Consultancy services**. The student should actively participation the operations of the organization and should work like any other employee of that organization. He/ she should do a project work for the organization and the report (not less than 40 pages, A4 size) should be submitted to the organization and the department. The student has to face a viva based on his report.

**Total Marks 100**

**Internal Assessment - 20**

**Marks for the Report – 50 (Valued by the University)**

**Marks for presentation and Viva- Voce – 30 (Conducted by the University)**

### **SEMESTER 5**

**Paper Code- BOCG501**

#### **Environmental Studies**

##### **AIM**

- To bring about an awareness of a variety of environmental concerns

##### **OBJECTIVES**

- To create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyles
- To acquire knowledge of pollution and environmental degradation.

## **MODULE 1**

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

## **MODULE II**

Ecosystems Concept of an ecosystem-Structure and function of an ecosystem-Producers, consumers and decomposers-Energy flow in the ecosystem-Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the following ecosystem : Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

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

## **MODULE III**

Environmental Pollution Definition ,Cause, effects and control measures of :- Air pollution-Water pollution-Soil pollution Marine pollution-Noise pollution-Thermal pollution-Nuclear hazards Solid waste Management : Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution, Pollution case studies, Disaster management :

floods, earthquake, cyclone and landslides. Human Population and the Environment Population growth, variation among nations-Population explosion – Family Welfare Programme- Environment and human health-Human Rights-Value Education-HIV/AIDS-Women and Child Welfare- Role of Information Technology in Environment and human health-Case Studies.

#### **MODULE IV**

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

#### ***Book of Study :***

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

Further activities

Field work

Visit to a local area to document environmental assets river/forest/grassland/hill/mountain

Visit to a local polluted site-Urban/Rural/Industrial/Agricultural

Study of common plants, insects, birds.

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

**Paper Code- AATG502**

## **AUDITING**

### **Module I**

**Introduction**-Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing an

Audit, Scope of Audit, Objectives of Audit- Main Object and Subsidiary Objects - Advantages of an

Audit, Inherent Limitations of Audit , Differences between Accountancy and Auditing. The Auditor:Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit-Social Audit. Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India

### **Module II**

**Audit Engagement, Documentation and Evidence** – Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation,

Analytical review techniques, Representation by management

### **Module III**

**Internal Control** –Concept of internal control, Internal Control and the Auditor, Internal Control-

Questionnaire, Internal Control and Computerized Environment-General Control and Application-

Controls- Internal Check - Meaning and Definition , Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit- Internal Auditor and independent Auditor – Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions,purchases- sales- wages and stores. Vouching- meaning of Vouching- Definition Vouchers- Points to benoted in Vouchers-Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.



## **Module IV**

**Audit of Limited Companies** –(based on Companies Act 2013) Company Auditor- Qualifications Disqualifications- Appointment Removal- Powers and Duties of an Auditor- Liabilities of an Auditor -Audit Report- Contents and Types.

## **Module V**

**Special Audits and Investigation** – Government Audit, General Duties and powers of Comptroller and Audit General , Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College) – Hospital - Club- Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation-Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.

### **Skill component**

Activity on practical auditing – vouching

### **CORE TEXT**

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing, *S.Chand & Company Ltd, New Delhi.*
2. ArunJha, *Auditing* – University Edition, *Taxman Publications*
3. Saxena, R. G., Principles and Practice of Auditing, *Himalaya Publishing House, Mumbai*
4. Sharma, T. R., Auditing *Sahitya Bhawan Publication Agra.*
5. Saxena, R. G., Principles and Practice of Auditing, *Himalaya Publishing House, New Delhi.*
6. ICAI Study material for IPCC and Final

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code- AATS503**

## **FINANCIAL MANAGEMENT**

### **Module I**

**Introduction**-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager-Financial Management and other Disciplines - Time Value of money-Compounding and Discounting.

### **Module II**

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

### **Module III**

Capitalisation - Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure - Business risk and Financial risk – Operating and financial leverage.

### **Module IV**

**Investment Decision**- Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.

### **Module V**

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

## Requirements- Methods

### **Skill component and activity**

Activity on working capital estimation by operating cycle method of a company:-

Student will be attached himself with an organisation approved by the department for a week. The activity is meant to make the student an expert in working capital estimation. The student should obtain the necessary information from the organisation needed for the estimation of working capital. He/ She should submit the report detailing the working capital requirement, type of working capital of the organisation etc.

### **CORE TEXT**

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

**Total Marks -100**

**Internal - 20**

**External – 80**

**QUICK BOOK**

**MODULE 1**

**Company information**-Introduction, unit objectives, trading organizations, types of details in trading organizations ,nature of trading organizations ,activities in a trading organization, accounting terms, basic concept, three golden rules of accounting, introduction to inventory, types of inventory, inventory valuation, starting quick books, description of menu bar, company menu, sales and accounts receivables

**MODULE 2**

**chart of accounts**-introduction, creation and modification of chart of accounts, deleting an account, enter and alter opening balance, customer Center, the vendor center, inventory management- creating an item, modifying an item, basic structure of service, record transaction in journal-make general journal entry, reversing journal entries

**MODULE 3**

**Bill transaction and vendor credits**-creating batch invoice Quotes and price level, estimate, price list, create credit memos and refunds, Create purchase and sales order, Payment and receipt- pay bills, receive payments, receiving payments, record deposits, accounting of inward and outward returns, refund credits, dishonor of cheques

**MODULE 4**

**Finance functions**-introduction, finance charges ,statement of finance s, service charges ,bank reconciliations, write cheques ,sales tax ,set credits and set discount ,set credit limit ,discount on sales invoice, discount at the time of pay bill ,build assembly, adjust quantity on hand ,physical inventory work sheet ,use register ,transfer fund ,why transfer fund ,import and export ,export ,import ,memorize transaction ,backup and restore, creating a memorized transaction ,saving a memorized transaction retrieving a memorized transacting

## **MODULE 5**

**Reports**—overview reports ,retail reports ,purchase and inventory reports ,purchase reports ,inventory company and financial reports, company and financial reports ,customers and receivable reports vendors and payables reports ,sales reports jobs ,time and mileage reports ,search option ,loan manager ,reminders in quick books ,printing ,1099 and 1096 wizards

### **CORE TEXT**

1. Stephen L Nelson, Quickbooks –All in one 2019, For Dummies
2. Alicia Katz Pollock, Masters Intuit Quickbooks,Royalwise solutions LLC

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code- AATS505**

## **COST ACCOUNTING- I**

### **Module I**

**Introduction to Cost Accounting-** Meaning- Definition- Cost Concepts-Costing- Cost Accounting-

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

### **Module II**

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

### **Module III**

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

### **Module IV**

**Accounting for Overhead-**Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons-

Disposal- Introduction to Activity Based Costing (Problems of ABC excluded)

### **Module V**

**Preparation of Cost Sheet-** Cost sheet- Objectives- preparation- Tender and Quotation Reconciliation

Statement –Need- Reasons for disagreements in Profits-Preparation- Memorandum Reconciliation

### **CORE TEXT**

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

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code- AATS506**

## **INCOME TAX- I**

### **Module I**

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

### **Module II**

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

### **Module III**

**Income from Salary**- Chargeability- Definition – Perquisites- Profit in lieu of Salary - Deductions

From Salary- Provident Funds and Treatment - Computation of Income from Salary

### **Module IV**

**Income from House Property** - Basis of Charge - Deemed Ownership- Income from House Property

Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions Permissible Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property

### **Module V**

**Profit and Gains of Business or Profession** - Chargeability - Deductions Expressly Allowed – General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses

Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 - Computation of Profits and Gains of Business or Profession

**Skill component**

Activity and workshop on computation of income from salary – profit and gains of business and profession.

**CORE TEXT**

Singhania, Vinod, K, &Singhania Monica Students Guide to Income Tax, *Taxmann Publication, New Delhi.*

2. Mehrotra, H.C., &Goyal, S. P., Direct Taxes Law and Practice- *SahityaBhawan Publications, Agra.*

3. Gaur, V.P., &Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.* 4. Income Tax Act

**Total Marks -100**

**Internal - 20**

**External –80**

**SEMESTER 6**

**Paper Code- BOCG601**

**ENTREPRENEURSHIP DEVELOPMENT**

**Module I**

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



## **Module II**

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

## **Module III**

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

## **Module – IV**

To identify different Discuss opportunities in small business. Small business Enterprise - Identifying the Business opportunity in various sectors - formalities for setting up of a small business enterprise - Institutions supporting small business enterprise - EDII (Entrepreneurship Development Institute of India), SIDDO (Small Industries Development Organization NSIC (National small Industries Corporation Ltd. (CNSIC) NIESBUD (National Institute for Entrepreneurship and small Business Development) Sickness in small business enterprise causes and remedies.

## **Module – V**

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

### **CORE TEXT:**

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

2. Desai A. N., Entrepreneur and Environment, Ashish, New Delhi, 1990.
3. Drucker, Peter, Innovation and Entrepreneurship, Heinemann, London, 1985
  
4. Jain Rajiv, Planning a Small Scale Industry: A guide to Entrepreneurs, S.S. Books, Delhi, 1984
5. Kumar S. A., Entrepreneurship in Small Industry, Discovery, New Delhi, 1990

**Total Marks -100**

**Internal - 20**

**External- 80**

**Paper Code- AATG602**

## **TAX PLANNING AND MANAGEMENT.**

### **Module I**

Concept of Tax Planning i) Meaning of tax planning, tax avoidance, tax evasion & tax management. Objective of tax planning. Basic framework of Income tax law; meaning of few frequently used terms like assessee, previous year, assessment year, Gross total income, Total taxable income. ii) Tax Planning with reference to Residential status – Relevance of residential status in computing taxable income, Determination of Residential status of an individual, HUF, Company, other persons. Relationship between residential status and incidence of tax, Area of Tax Planning-Case study. iii) Provisions in brief relating to concept of agricultural income and tax treatment and tax planning of agricultural income.

### **Module II**

Tax Planning with Reference to Salary Income i) Computation of income under the head salary. Taxation of : Bonus, Fees, Commission and allowances, Valuation of perquisites, Allowances , retirement benefits like gratuity, leave encashment, pension tax relief u/s 89(1) (Arrears of Salary). ii) Case studies based on designing pay package.

**Module III**

Tax Planning in relation to Income from House Property Computation of taxable income of self-occupied & let-out house and partly let out and partly self-occupied house property including tax planning related to section 80C and 80EE.

**Module IV**

Tax Planning in relation to Business income i) Computation of Taxable Business Income, Presumptive taxation, Tax Audit Rules as to Compulsory maintenance of accounts & Audit. Tax planning in relation to capital vs revenue receipts and expenditure relating to lease or own assets etc.

**Module V**

Tax Planning in relation to Capital Gains i) Tax planning with reference to long-term & short-term capital assets and choice of price inflation indexation.ii) Tax planning with reference to deduction under section 80C, 80 CC, 80 CCCD, 80 E, and under section 80G.

**Total Marks -100**

**Internal - 20**

**External –80**

**Paper Code- AATS603**

**MANAGEMENT ACCOUNTING****Module I**

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

## **Module II**

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

## **Module III**

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

## **Module IV**

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

## **Module V**

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

### **Skill component and activity**

Activity on ratio analysis and fund and cash flow statement preparation:-

The activity is meant to make the student an expert in financial statement analysis. The student should obtain the necessary information from the organisation needed for the statement preparation..

He/ She should submit the report detailing the analysis.

### **CORE TEXT**

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

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code- AATS604**

### **COST ACCOUNTING- II**

#### **Module I**

**Specific Order Costing-** Job Costing – Meaning - Procedure- Batch Costing- Meaning- ProcedureEconomic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract-Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract.

## **Module II**

**Operating Costing-** Definition- Transport costing- Canteen costing- Hospital costing

## **Module III**

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

## **Module IV**

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

## **Module V**

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

## **CORE TEXT**

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

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code-AATS605**

## **INCOME TAX -II**

### **Module-I**

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

### **Module-II**

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

### **Module-III**

Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off -Computation of Gross Total Income - Deductions under Chapter VI A -Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income

### **Module-IV**

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

## **Module-V**

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

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

### **CORE TEXT**

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

**Total Marks -100**

**Internal - 20**

**External – 80**

**Paper Code- AATS606**

### **INDUSTRY TRAINING & REPORT**

The student will attach himself with an accounting and tax consultancy organisation approved by the Department for a period of 4 weeks for industry training. The training is meant to help the student to become an expert in **Income Tax Cosultancy services**. The student should actively participate in the operations of the organization and should work like any other employee of that organization. He/ she should do a project work for the organization and the report (not less than 40 pages, A4 size) should be submitted to the organization and the department. The student has to face a viva based on his report.



**Total Marks 100**

**Internal Assessment - 20**

**Marks for the Report – 50(Valued by the University)**

**Marks for presentation and Viva- Voce – 30 (Conducted by the University)**

### **Vocational Training and Reporting**

Vocational training and reporting programme are included in the even semesters  
of

B.Voc Degree Programme

**Second Semester B.voc Degree Examination- Paper Code AATS206**

**Fourth Semester B.voc Degree Examination- Paper Code AATS406**

**Sixth Semester B.voc Degree Examination- Paper Code AATS606**

**Total Marks 100**

**Internal Assessment - 20**

**Marks for the Report – 50(Valued by the University)**

**Marks for presentation and Viva- Voce – 30 (Conducted by the University)**

### **REPORT**

1. Introduction about the work
2. Significance/importance of work
3. Company / Industry profile
4. Methodology of work (specify tally/ Manual)
5. Accounting and GST Work - – 3 months work
  - 5.1 Day book
  - 5.2 Ledger
  - 5.3 Final Accounts
  - 5.4 Other important reports ( Cash flow/ fund flow/ Ratios etc)
6. Conclusion

# **MODEL QUESTION PAPER**

**MODEL QUESTION PAPER FOR APPLIED ACCOUNTING AND TAXATION**

**REG NO.....**

**NAME.....**

**B.Voc Degree Examination**

**First Semester (New Scheme) Model Question Paper**

**LISTENING AND SPEAKING SKILLS IN ENGLISH**

**Time: Three Hours**

**Maximum: 80Marks**

**PART A**

**Answer any 10 questions. Each question carries 2 marks.**

1. Describe an auto rickshaw.
2. What is intensive reading?
3. What is the difference between a definite article and an indefinite article?
4. What is rising tone?
5. What is an index?
6. What is a phrasal verb?
7. Who is a good reader?
8. What is an embedded question?
9. Write a few phrases which can be used to express mild disagreement.
10. What are the three functions of conjunctions?
11. What are grammatical words?
12. What are people skills?

**PART B**

**Answer any 6 questions. Each question carries 5 marks.**

13. What is telephone etiquette?
14. Who is an active listener?
15. Prepare a vote of thanks to be presented for the residents' association meeting.
16. Write short note on conjunctions.
17. What are the features of fluent speech?
18. You are a project leader. Introduce the members of your team to a visiting dignitary.
19. Write a short note on reading for a purpose.
20. What are the steps in cancelling and rescheduling appointments?
21. Describe the qualities of your college to your friends.

## PART C

**Answer any 2 questions. Each question carries 15 marks.**

22. Discuss ' the importance of social media' with two other participants in a group discussion.

23.a) Write a conversation with your panchayath member, complaining about the lack of streetlights.

b) Write a model interview you make with an actor.

24. Write a note on subject-verb agreement.

25. What are the roles and functions in a group discussion?

Reg.No.....

Name.....

**B.voc. Degree Examination**  
**First Semester (New Scheme)**  
**Model Question Paper**  
**AATG103 BUSINESS MATHEMATICS**

**Time: Three Hours**

**Maximum: 80 Marks**

**Part A**

**Answer any ten questions each carries 2 marks**

1. Define power set of a set. How many elements in the power set of a set containing 3 elements?
2. If  $A = \{a,b,c,d,e\}$ ,  $B = \{a,e,i,o,u\}$  and  $C = \{b,f,i,j,l\}$ . Find  $(A-B)-C$ ?
3. What is the difference between finite set and infinite set explain with example?
4. Define natural numbers?
5. What is the difference between prime and composite numbers?
6. If  $12x = 5y$  find  $x : y$  ?
7. Find the mean proportional to 6 and 24?
8. Which is greater 8:9 or 11:12?
9. Find the sum at the end 4 years for Rs.10,000 at 10% per annum, compound interest?
10. Define symmetric matrix?
11. Define singular matrix?
12. If  $A = \begin{bmatrix} 1 & 2 \\ 3 & 4 \end{bmatrix}$  and  $B = \begin{bmatrix} -1 & 1 \\ 2 & 1 \end{bmatrix}$  Find  $2A+3B$ ?

**Part B**

**Answer any six question each carries 5 marks**

13. Write down all the power set of  $U = \{a, b, c, d, e\}$ ?
14. If  $A = \{1,2,3,4,5\}$  and  $B = \{1,4,9,16,25\}$ . Find the  $A \cup B, A \cap B, (A - B), A^c, B^c, (A - B)^c$
15. Divide 24 in ratio 5:1?
16. If  $\frac{a}{3} = \frac{b}{4} = \frac{c}{4}$  then show that  $\frac{a+b+c}{b-a} = 14$ .
17. Salaries of A, B, C, D are in the ratio 3:4:5:6. The sum of their salaries is Rs.3,600. Find their respective Salaries.
18. Find the compound interest on Rs.8000 for 4 years if interest is payable half yearly for first 3 years at the rate of 8% p.a. and for the fourth year, the interest is payable quarterly at the rate of 6% p.a.
19. Arrange the following ratio in ascending order of magnitudes 8:10, 12:16, 20:28, 1:2, 4:10?
20. If  $A = \begin{bmatrix} 3 & -5 \\ -4 & 2 \end{bmatrix}$ . Prove that  $A^2 - 5A - 14I = 0$  where  $I = \begin{bmatrix} 1 & 0 \\ 0 & 1 \end{bmatrix}$
21. Verify the result  $(AB)^T = B^T A^T$  where  $A = \begin{bmatrix} 3 & 2 & 1 \\ 2 & 0 & 1 \\ -2 & 5 & -9 \end{bmatrix}$  and  $B = \begin{bmatrix} 1 & 0 & -1 \\ 2 & 3 & -4 \\ 3 & 2 & 1 \end{bmatrix}$

**Part C**

**(Answer any two questions each carries 15 marks)**

22. If  $A = \{1, 3, 5, 7\}$ ,  $B = \{5, 9, 13, 17\}$ ,  $C = \{1, 3, 9, 13\}$ . Find (a)  $A \cup B$ , (b)  $A \cap B$ ,  
(c)  $(A - B) \cup C$ , (d)  $(A \cap B) \cup C$ , (e)  $(A \cup B) - C$ , (f)  $A \cap C$ , (g)  $(B - A)^c$
23. (a) Prove that  $\sqrt{2}$  is an irrational number.  
**(b) The monthly incomes of two persons are in the ratio 4:5 and their expenditure ratio 7:9. If each saves Rs.50 per month, what is their monthly income?**
24. Define real numbers and all its properties?
25. Let  $A = \begin{bmatrix} 3 & 5 & 7 \\ 2 & -3 & 1 \\ 1 & 1 & 2 \end{bmatrix}$   
(a) Find  $A^T$  and its determinant  
(b) Find A inverse and its determinant

Reg.No.....

Name.....

**B.voc. Degree Examination**  
**First Semester (New Scheme)**  
**Model Question Paper AATS104 CORPORATE**  
**REGULATIONS AND ADMINISTRATIONS**

**Time: Three Hours**

**Maximum: 80 Marks**

**Part A**

**Answer any ten questions. Each question carries 2 marks.**

1. What is body corporate?
2. What is meant by dissolution?
3. Who is an official liquidator?
4. What is DIN?
5. Explain the term 'quorum'.
6. What is a resolution?
7. Who is an one person company?
8. What is name clause of memorandum?
9. What is FPO?
10. What is meant by articles of association?
11. Define Public Company.
12. What is an illegal association?

**Part B**

**Answer any six questions. Each question carries 5 marks.**

13. Explain the meaning of the term subsidiary company.
14. Write a short note on the concept of separate legal entity.
15. Write a short note on remuneration of promoter.
16. What is meant by doctrine of ultra vires?
17. Explain the provisions for the alteration of Articles of Association.
18. What are the conditions for private placement?
19. Explain the legal position of directors.
20. Who can become member of a company?
21. What are the privileges of private company?

**Part C**

**Answer any two questions. Each question carries 15 marks.**

22. Who is an official liquidator? Discuss his powers and duties?
23. Explain various types of resolutions.
24. Explain the procedures for voluntary winding up.
25. What are the important features of Companies Act 2013?



Name.....

**B.voc. Degree Examination**  
**First Semester (New Scheme)**  
**Model Question Paper**  
**AATS106 FINANCIAL ACCOUNTING-I**

**Time: Three Hours**

**Maximum: 80 Marks**

**Part A**

**Answer any ten questions. Each question carries 2 marks.**

1. What are fictitious assets?
2. From the information ascertain cost of Goods Sold:

Opening Stocks	15000
Purchases	35000
Direct expenses	4000
Sales	8000
Closing Stocks	12000

3. Define Single Entry.
4. From the following information ascertain the amount of profit or loss earned by Alex during 2015.

Capital 1-1-2015	70000
Capital 31-12-2015	120000
Drawings during 2015	30000
Additional Capital during 2015	40000

5. What is Fixed Rent?
6. Define Royalty.
7. What is proforma invoice?
8. What is loading?
9. What is live Stock Account?
10. What are the objectives of Farm Accounting?
11. Define GAAP.
12. What do you mean by conversion method?

## Part B

Answer any six questions. Each question carries 5 marks.

13. From the following data, ascertain the amount of debtors as on 01-01-2016:

Sales (including cash sales Rs. 20,000)	80,000
B/R received	20,000
Cash received from debtors	60,000
Discount allowed to debtors	10,000
Bad debt	6,000
Returns inwards	10,000
Bad debt recovered	4,000
B/R Dishonored	10,000
Debtors on 31 <sup>st</sup> December	30,000

14. On 1<sup>st</sup> January 2013 X Ltd., tools on lease a coal field from Y Ltd. on a royalty of Rs. 8 per tons of coal raised payable on 31<sup>st</sup> December every year. The following are the result of working for the first three years:

Year	Production in Tones
2013	4,000
2014	6,000
2015	7,000

Give journal entries and Ledger Accounts in the books of X L.td for the three years.

15. Explain briefly the treatment of bad debt in consignment Account.

16. Tin Toys Ltd of Mumbai Consigned 200 toys to Sangeetha Gift House Changanachery to be sold on consignment basis. The cost of each toy was Rs.250. The consignor paid Rs.500 for packers and forwarded expenses. The consignee was entitled to a commission of 10% on gross sales. The following expenses were paid by the consignee.

Freight Rs.800, carriage Rs.200 selling expenses Rs.1000. The consignee sold the entire consignment for Rs.70000. Give journal entries in the books of the consignor and consignee, assuming the consignee settled his account by a bank draft.

17. Explain the advantages of farm accounting?

18. What do you mean by recoupment of short working? What entries the lessee may pass in his books?

19. On 1<sup>st</sup> January 2012 the Royal mines leased some land for a minimum rent of Rs.5000 for the first year Rs.6000 in the second year and there after 10,000 per annum merging in to a royalty of 50 paise per ton with power to recoup short working over two year after occurring of short working.

The output was as follows:

Year	: 2012	2013	2014	2015
Output	: 2,500	7,600	24,000	40,000

20. The following is extracted from the Trail Balance as on 31<sup>st</sup> December 2016:

Particulars	Debit	Credit
Debtors	21,500	
Discount Allowed	500	
Provision for discount on debtors (1/1/2016)		900
Bad debt	1200	
Bad debt recovered		300

Additional information:

(1) Bad debt to be written-off Rs.500

(2) Provision required for bad debt Rs.1,000

(3) Provision required for discount on debtors 3%

Prepare provision for discount on debtors Account and also show how it will appear in Profit and Loss Account and Balance Sheet.

21. What do you mean by adjusting entries? Give adjusting entries for:

- Provision for bad debt.
- Provision for discount on creditors.

c. Interest on capital.

**Part C**

**Answer any two questions. Each question carries 15 marks.**

22. Explain Accounting Principles.

23. The following are the details of trail balance of Mr. Ray Quick for the year2015:

Particulars	Amount Rs.	Particulars	Amount Rs.
Purchase	390000	Bad debt Provision	1000
Returns	5000	Sales	525000
Machinery	75000	Discount Received	1250
Cash in hand	7320	Capital	124945
Discount allowed	400	Creditors	27,000
Interest	1100		
Debtors	56000		
Salaries and wages	32000		
Factory wages	37500		
Carriage inwards	1000		
Carriage outward	1100		
Electricity	3050		
Bad debt	225		
Stock (01-01-2015)	45000		
Furniture	12500		
Premises	12000		
	<b>679195</b>		<b>679195</b>

Adjustments:

- (a) Closing stock is valued atRs.51000.
- (b) Bad debt provisionRs.600
- (c) Interest on capital 10%P.A.
- (d) To be transferred to General Reserve 20% from profit.

(e) Depreciate Machinery by 20% and premises at 10%. Prepare final accounts for the year

ended 2015.

24. On 01-01-2014 Mr. Joy started business with 50000. On the same day he purchased

machinery for 8000. The following were his transactions for the year 2014.

Total Purchases (Cash Purchases 60000)	100000
Total Sales (Cash Sales 85000)	140000
Carriage paid	6000
Salary paid	5000
Insurance paid	3000
Drawings	4000

On 31-12-2015 stocks of goods was valued at Rs.15000. Debtors and Creditors were Rs.12000 and Rs. 10000 respectively carriage outstanding Rs.700. Depreciation of machinery at 10% is required.

Prepare Trading and Profit and Loss Account for the year ended 31-03-2015 and Balance Sheet as on that date.

25. The following relate to the paddy crop division of an agriculture farm for the year ended 31-12-2013:

Opening Stock

Paddy	21000
Seeds	3000
Fertilizers	4000
Purchase	
Seeds	7000
Fertilizers	28000
Wages	
In Cash	42000
In kind	18000
Hire charges for farm machinery	8000
Charges for cattle employed in field	3000
Sales of paddy	180000

Paddy used by the proprietor 6000

Stock on 31-12-2013

Paddy 9000

Seeds 6000

Fertilizers 2000

Prepare an account to find out the profit or loss of paddy crop division

RegNo.....

Name.....

**B.voc. Degree Examination  
Second Semester (New  
Scheme) Model Question  
Paper**

**BOCG201 WRITING AND PRESENTATION SKILLS IN ENGLISH**

**Time: Three Hours Maximum: 80Marks**

**PART A**

**Answer any 10 questions. Each question carries 2 marks.**

1. What is a resume?
2. What is a group discussion?
3. What is a project report
4. What is proxemics?
5. What is a letter of enquiry?
6. What is a flip chart?
7. What is a seminar?
8. What is a power of attorney?
9. What is netiquette?
10. What are narrative essays?
11. What are the components of a typical seminar paper?
12. What is paralanguage?

**PART B**

**Answer any 6 questions. Each question carries 5 marks.**

13. What are the important points to be considered while sending collection letters?
14. What is a channel of communication? What are the different types of channel of communication?
15. Write a letter to the editor about the street dog menace in your city.
16. You want to sell your book collection. Prepare a notice to be put up in the college notice board.
17. Write a short note on Kinesics.
18. Prepare an agenda for the monthly board meeting of your firm.
19. What are the points to be remembered while filling an application form?

20. You are the owner of a supermarket. Write a letter inviting quotations from a wholesale dealer.

21. Write a short note on visual aids that are often used in presentations.

### **PART C**

**Answer any 2 questions. Each question carries 15 marks.**

22. You are Ravi/Jaya. Prepare an application letter and a resume for the post of an assistant engineer.
23. Write an essay arguing for or against single sex educational institutions.
24. What are the barriers to effective communication? How can we overcome them?
25. Write a descriptive essay about your favourite place.



Reg.No.....

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Name.....

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**B.voc. Degree Examination  
Second Semester (New Scheme)  
Model Question Paper**

**AATG202 BANKING AND INSURANCE**

**Time: Three Hours**

**Maximum: 80 Marks**

**Part A**

Answer any **ten** questions, each question carries 2marks.

1. What is a Non-Scheduled Bank?
2. What is cash credit?
3. What is NEFT?
4. What is Ru pay debit card?
5. What do you mean by opening of crossing?
6. What is sans recourse endorsement?
7. What is the principle of indemnity?
8. Discuss the scope of IRDA?
9. What is key man insurance policy?
10. What is reinsurance?
11. What is moral suasion?
12. What is CIBIL?

**Part B**

Answer any **six** questions, each question carries 5marks.

13. How banks are classified on the basis of registration?
14. Explain the types of loans advanced by commercial banks?
15. What is EFT? Explain the types of EFT?
16. What is 'Capital Adequacy Norms'?
17. Briefly explain BASEL.
18. Explain the debtor relationship of banker and customer?
19. What are the benefits of insurance to society?
20. Write a note on the risks covered under fire insurance.
21. What is special crossing? What are its essential features?

### **Part C**

Answer any **two** questions, each question carries 15marks.

22. Explain the secondary function of commercial banks.
23. Explain the BASEL Norms?
24. What do you mean by dishonor of cheque? What are the circumstances under which a cheque can be dishonoured?
25. Explain the different types of marine policies.

Reg.No.....

Name.....  
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**B.voc. Degree Examination  
Second Semester (New Scheme)  
Model Question Paper**

**AATS203 BUSINEES REGULATORY FRAMEWORK**

**Time: Three Hours**

**Maximum: 80 Marks**

**Part A**

Answer any **ten** questions, Each question carries 2 marks.

1. How does executed contract differ from executory contract?
2. Distinguish between offer and acceptance.
3. Define bailment.
4. What is coercion?
5. Write notes on vindictive damage?
6. Who is Pawnee?
7. Define hypothecation?
8. Explain the term subrogation?
9. Who is mercantile agent?
10. "An agent cannot further delegate his authority". Explain.
11. What is caveat emptor?
12. What do you mean by free consent?

**Part B**

Answer any **six** questions, Each question carries 5 marks.

13. Explain the rules regarding communication of revocation.
14. What are the essentials of a wagering agreement?
15. Explain the verification of Digital signature?
16. Explain the different modes by which bailment may be terminated.
17. Explain the rights of sureties against the creditor and principal debtor.
18. What are duties, rights and liabilities of an agent?
19. When does a bailment come to an end?
20. Explain different types of delivery of goods.
21. Explain the implied condition and warranties in contract of sale.

### **Part C**

Answer any **two** questions, Each question carries 15 marks.

22. What are the circumstances where the object or consideration of a contract is termed as unlawful?  
Explain the legal effect of such agreement.
23. Enumerate the duties of bailor and bailee.
24. Discuss the different modes in which an agency may be terminated.
25. Explain the features of contract?

Reg.No.....

Name.....

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**B.voc. Degree Examination**  
**Second Semester (New Scheme)**  
**Model Question Paper**  
**AATS205 FINANCIAL ACCOUNTING -II**

**Time: Three Hours**

**Maximum: 80 Marks**

**Part A**

Answer any ten questions. Each question carries 2 marks.

1. What is Cash Down Payment?
2. What do you mean by loaded price?
3. What is Asset Accrual Method?
4. What is 'Debtors System'?
5. How do you treat the goods sent by the head office to branch not received by the branch?
6. How will you treat shortage in stock and debtors system?
7. What is dual pricing?
8. What is Realisation account?
9. What are the two important rulings given as per the decisions in Garner vs Murray?
10. What is As 9?
11. What do you mean by level 1 enterprise?
12. State any four features of branches.

**Part B**

Answer any **six** questions. Each question carries 5 marks.

13. Distinguish between Hire Purchase and Instalment System.
14. What are the bases or principles governing the allocation of common expenses in departmental accounts?
15. Explain the procedure of settlement of accounts on dissolution of firms.
16. What are the benefits of Accounting Standards?

17. From the following information find out the annual instalment and hire purchase price  
 cash price of goods sold 10893 Number of annual instalments 3 Rate of interest charged  
 5% p.a.

Present value of annuity at 5% for 3 years - 2.72325:

18. Goods are invoiced to a newly opened branch by the Head Office at Rs. 19,200 so as to  
 give 25 % profit on cost. From the following particulars , prepare Branch Account and  
 find out the profit :

	Rs.
Credit sales	.... 18,640
Cash received from debtors	.... 12,860
Expenses paid by H.O.	.... 2,000
Cash sales	.... 5,000
Stock at end (Invoice Price)	.... 4,000

19. Mr. Krishna Moorthy sells two products manufactured in his own factory. The goods are  
 manufactured in two Departments A and B for which separate sets of accounts are  
 maintained.

Some of the manufactured goods of Department A are used as raw materials  
 by the Department B and vice versa.

From the following particulars you are required to ascertain the total cost of  
 goods manufactured in Departments A and B.

	Department A	Department B
Total Units Manufactured	10, 00,000	5, 00,000
Total Cost of Manufacture	10,000	5,000

Department A transferred 2, 50,000 units to Department B and the latter  
 transferred 1,00,000 units to the former.

20. The Bombay Textiles Ltd. Opened a branch at Cochin. The following are the transaction  
 between the Head Office and Branches for the year ended 31-03-2017:

Goods sent to branches account	15,000
Cash sent to branch for expenses	6,000
Cash received from branch	24,000
Stock as on 31-03-2017	2,300
Petty Cash in hand	

40 Prepare Cochin Branch Account.

21. A Company has two Departments A and B. Department A sells Goods to Department B at normal market price. From the following particulars prepare Departmental Trading and Profit and Loss Account for the year ended 31-03-2017.

	Department A	Department B	
Opening Stock	15,000		
— Purchases	2, 50,000		
40,000			
Goods from A	—	40,000	
Wages	15,000	20,000	
Salaries	7,000	5,000	
Closing stock at cost to dep.	80,000	20,000	
Sales	2, 60,000	1, 45,000	
Printing and Stationary	2,500	1,500	
Machinery	—	15,000	
Advertisements	—	12,000	
Salaries (General)	—	—	18,000

Depreciate machinery by 10%. The general unallocated expenses are to be allocated in the ratio of 2:1.

### Part C

Answer

any **two**

questions.

Each question carries 15 marks.

22. Raveendra traders purchased a motor car from Nippon Toyota Ltd. As on 01-01-2015 on hire purchase system. The cash price of the motor car was 1,11,700. 30,000 was to be paid on signing the agreement and the balance is three equal instalments of 30,000 each. Interest at 5% p.a. was charged by the vendor.

The purchases decided to write-off 10 % depreciation annually on the written down value method. The purchases could not pay the instalments due on 31-12-2016 and as a result of this the vendor took possession of the Motor Car and he

estimated its value at 55,000 and spent 4,000 for repairing it. Later on this motor car was sold for 64,000.

Prepare the important ledger accounts in the books of both the parties.

23. A Head Office sends goods to its branches at cost plus 25 %. From the following particulars. Prepare branch Stock Account, Branch debtor Account, Branch Adjustment Account and Branch Profit and Loss Account.

	Rs.
Opening Stock at Branch at Invoice Price ...	5,000
Goods sent to Branch ...	20,000
Loss in transit at invoice price ...	2,500
Theft invoice price ...	1,000
Normal Loss at invoice price sales ...	500
Sales (cash sale 20,500 ) ...	25,500
Expenses ...	8,000
Closing stock at branch at cost ...	6,000
Claim received from Insurance Company for loss in transit by H.O. ...	2,000
Bad debt written off ...	200
Bill received during the year ...	2,000

24. A, B and C were partners in a firm sharing Profits and Losses in the ratios of 2 : 1 : 2. On 31-03-2017 they decided to disclose the firm and their position was as follows : **Balance Sheet**

		Rs.			Rs.
<b>Liabilities</b>			<b>Assets</b>		
Creditors ...	3,000		Cash in travel ...	5,000	
A's Loan ...	2,000		Sundry Assets ...	20,000	
Capital:					
A ...	10,000				
B ...	5,000				
C ...	5,000				
		_____			_____
		25,000			25,000
		_____			_____



The assets were realized as follows:-

1<sup>st</sup> Realisation 01-05-2017 6,000

Final Realization 01-06-2017 9,000

Prepare a statement showing the distribution of cash using.

(a) Proportionate capital method.

(b) Maximum 200 methods.

25. State the reasons for the difference between the balances of branch account in the Head office books and Head office accounts in the branch books. How will you reconcile the balances of the two accounts?