

# DETAILED SYLLABUS

## SEMESTER I

### VGENCC101-LISTENING AND SPEAKING SKILLS IN ENGLISH

**Credit: 4**

**Total Hours:4 Hours/ Week**

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

#### MODULE – I

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

#### Sample activities:

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

#### MODULE – II

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

#### Sample activities:

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.

## Semester I

### VBATGC101-LIFE SKILLS

Credit: 3

Total Hours:3 Hours/ Week

#### Objectives:

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

#### MODULE-I

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

#### MODULE –II

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

#### MODULE -III

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

#### MODULE -IV

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

#### MODULE –V

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

#### Books for Reference:

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

## Semester I

### VBATGC102-DIMENSIONS OF BUSINESS

**Credit:5**

**Total Hours:4 Hours / Week**

#### Objectives:

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

#### Module-I

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

#### MODULE –II

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

#### MODULE-III

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

#### MODULE IV

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

#### MODULE V

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

#### Books for Reference:

Modern Business Environment, ABPL Publications  
<http://www.mca.gov.in>

## **SEMESTER – I**

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

**Credit:6**

**Total Hours:5 Hours / Week**

#### **Objectives:**

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

#### **Modules 1**

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

#### **Modules II**

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

#### **Modules III**

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

#### **Modules IV**

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

#### **Modules V**

De-mat Account, opening of de-mat account, ASBA (Application Supported by Blocked Amount), Trading Account, Operation, (Practical)

## **SUGGESTED READINGS**

1. Gupta N.K and Monica Chopra: Financial Markets Institutions and services
2. Yogesh Maheswary: Investment Management
3. Kevin. S: Security Analysis and Portfolio Management
4. Preethi Singh: Dynamics of Indian Financial System
5. Capital Market Operations, ABPL Publications
6. <https://www.sebi.gov.in>
7. <https://www.bseindia.com>
8. <https://www.nseindia.com>
9. <https://www.mcxindia.com>

## **SEMESTER – I**

### **VBATSC104- APPLIED BANKING**

**Credit:6**

**Total Hours:4 Hours / Week**

#### **Objectives:**

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

#### **Module I**

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

#### **Module II**

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

#### **Module III**

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

#### **Module IV**

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

#### **Module -V**

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

#### **Reference:**

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

## SEMESTER – I

### VBATSC105-FUNDAMENTALS OF ACCOUNTING

Credit:6

Total Hours:5 Hours / Week

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

#### MODULE-I

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

#### MODULE-II

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

#### MODULE-III

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

#### MODULE-IV

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

#### MODULE-V

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

#### Books for Reference:

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

## **SEMESTER – II**

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

**Credit:6**

**Total Hours:6 Hours / Week**

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

#### **Module -I**

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

#### **Module –II**

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

#### **Module –III**

Admission of a Partner, Accounting Treatment

#### **Module –IV**

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

#### **Module –V**

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

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

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

## **SEMESTER – II**

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

**Credit:4**

**Total Hours:4 Hours / Week**

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

#### **MODULE – I**

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

#### **MODULE – II**

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

#### **MODULE – III**

Organizing: Types of organization - formal and informal, line and staff, functional – organization structure and design – span of control, delegation and decentralization of authority and responsibility – organizational culture and group dynamics.

#### **MODULE – IV**

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

#### **MODULE – V**

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

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

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



## **SEMESTER – II**

### **VBATGC203- BUSINESS LAWS**

**Credit:4**

**Total Hours:5 Hours / Week**

Objectives:

To familiarize the students with legal framework influencing business decisions.

#### **Modules-I**

The Indian Contract Act, Law of Contracts, Nature of Contract, essential elements, Performance, Offer and Acceptance, Consideration, Capacity of parties- Minors-Persons of unsound mind, Persons disqualified by law- Free Consent, Legality of object and consideration, Performance of contract, Discharge of contract, Breach of contract, remedies for breach of contract- Definition of contract -Law of contracts -Nature of contract – Classifications of Contract - Essential elements of a contract- Remedies for breach of contract-Quasi contract

#### **Modules -II**

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

#### **Modules-III**

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

#### **Modules-IV**

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

#### **Modules-V**

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

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

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

## **SEMESTER II**

### **VBATSC204- FINANCIAL SERVICES**

Credit:6

Total Hours:6 Hours / Week

#### **Objectives:**

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

#### **Module I**

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

#### **MODULE II**

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

#### **MODULE III**

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

#### **MODULE IV**

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

#### **MODULE V**

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

#### **REFERENCES**

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

## **SEMESTER – II**

### **VBATSC205-INTERNSHIP – I**

Credit:6

After the completion of the Second semester, students will have to undergo a minimum of two Weeks internship programme in a Chartered Accountant Firm, Tax consultant/Practitioner, Cooperative Credit Society, or in a major reputed company to understand various aspects in a design production atmosphere.

Students can choose a business organization in India College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship.

Organizations having the following qualities can be chosen:

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

At the end of the internship, students should prepare a comprehensive report. The report and the specimens of the work done by the student should be attested by the organization. Student should also produce a certificate of internship from the organization. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. A copy of the report has to be submitted to the Department before the commencement of the third semester classes. The department will be conducting an open- viva – voce for each student to evaluate the practical skill acquired by them from the training.

## **Semester III**

### **VGENCC301-WRITING AND PRESENTATION SKILLS**

**Credit:4**

**Total Hours:4 Hours / Week**

#### **Module 1**

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

#### **Module 2**

Writing process: planning a text – finding materials - drafting – revising – editing - finalizing the draft - computer as an aid – key board skills - word processing - desk top publishing.

#### **Module 3**

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

#### **Module 4**

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

#### **References**

English for Effective Communication. Oxford University Press, 2013.

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

Bailey, Stephen. Academic Writing. Routledge, 2006.

## **SEMESTER III**

### **VBATGC301-FINANCIAL MANAGEMENT**

**Credit:5**

**Total Hours:6 Hours / Week**

#### **Objectives:**

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

#### **Module I**

Financial Management-Meaning-Scope of Financial Management-Environment of Finance- The time value of money-Risk and Return- Valuation of Securities.

#### **Module II**

Working capital management-Working capital policy-Cash management- Credit management-Inventory management.

#### **Module III**

Cost of Capital- Basic Concepts- Cost of Debenture Capital-Cost of Preference Capital- Cost Of Term Loans- Cost Of Equity Capital (Dividend Discounting And CAPM Model- Cost Of Retained Earnings. – Determination of Weighted Average Cost of Capital (WACC)-Marginal Cost Of Capital.

#### **Module IV**

Capital structure and dividend policies- capital structure and cost of capital- planning the capital structure. -Dividend policy and share valuation-Long term financing-Sources of long-term finance-Raising long-term finance-Basics of stock market in India-Other financial institution.

#### **Module V**

Leverages – Operating leverages – Financial Leverages – Total Leverage – Financial planning and budgeting.

#### **References**

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

## **SEMSTER III**

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

**Credit:5**

**Total Hours:5 Hours / Week**

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

#### **MODULE-I**

(Theory) Introduction of Income Tax: - Concept and Mechanism of Income Tax – Definitions, income, gross total income, total income, Previous Year, Assessment Year, Distinction between Capital and Revenue. Residential Status- Incidence of tax Income Exempt from tax Heads of Income

#### **MODULE-II**

(Theory and practical) Income from salary- Chargeability, Pay heads includes basic salary, DA, HRA, PF, ESI, Bonus, Performance allowance. overtime allowance, profession tax, Gratuity, Conveyance, etc.

#### **MODULE-III**

Perquisites, Profit in lieu of salary, deductions from salary- Provident funds, Tax Saving Investments- 5 year NSC, post office savings, PPF, EPF, National Pension scheme, LIC, Income from House Property- Basis of Charge - Computation of Income from House Property

#### **MODULE-IV**

(Practical) Tax Calculation & Preparation- Calculation of Gross total income, Deductions U/s 80C, 80D, 80G, 80TTA, Calculation of Taxable income, Application of tax slab rates, Slab rates applicable for an ordinary citizen, Senior citizen & Super Senior citizen, Adjustments for TDS & Rebate U/s 87A If any, Tax payable, Add: Cess, Net tax payable

#### **MODULE-V**

Return Filing- a) Due dates- Due date for filing IT Returns, Due date for filing Tax Audit Returns, Due date for filing Company Audit Returns, Implications & Penalties in case of default, b) ITR Forms- ITR 1 (Sahaj)- Salaried persons, ITR 2- For individuals & HUF not carrying on any business, ITR 3- for individuals & HUF having business, ITR 4 - Presumptive income from business or profession, ITR 5- ITR 6, d) Registration of assesses with IT, e) Payment of tax.

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

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

## **SEMESTER – III**

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

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Objectives:**

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

#### **Module I**

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

#### **Module II**

Apply for GST Number- a) GST Registration & GST Number, 15-digit GST Identification Number (GSTIN), certificate of registration, b) Who needs to register for GST., Liability to pay tax, Inter-State Suppliers, Having multiple branches in multiple states, Casual Taxable Person,

#### **Module III**

Reverse Charge Mechanism, unregistered supplier under GST, Input Tax Credit, E-Commerce operators, supplying goods or service, Non- Resident Taxable Person, c) Documents Required for GST Registration- PAN, Aadhaar

#### **Module IV**

Return Filing- GST return- Purchases, sales, Output GST, Input tax credit, Requirements to file GST returns- GST compliant sales and purchase invoices. Who should file GST returns- two monthly returns and one annual return by regular business, GSTR-1, GSTR 3B, Separate returns filed by special cases - composition dealers. Types of GST returns & Due dates to file GST Returns. Late fees for not filing return on time- interest and late fee.E-filing- procedures for e-filing- documents to be attached for e-filing. Filing of NIL return

#### **Module V**

GST Form creation: Types of GST returns & Due dates to file GST Returns:- GSTR-1, GSTR-2, GSTR-3, GSTR-9, GSTR-3B. Dealer opting for composition scheme:- GSTR-4, GSTR-9A  
Rates of GST: Different Rates charged for GST- Type of Goods or Services and applicability of rates

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

1. Ganashyam Upadhyay (2017), Goods and service Tax, Asia Book house, Hyderabad
2. Vasisha Chaudhary(2017),GST- A practical Approach, Taxmann New Delhi
3. ICAI(2018), Indirect Laws- GST Module I, ICAI publications, New Delhi
4. Filing of GST Return, ABPL Publications.
5. [www.gstcouncil.gov.in](http://www.gstcouncil.gov.in)
6. <https://ewaybill.nic.in>

## **SEMESTER – III**

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

**Credit:5**

**Total Hours:5 Hours / Week**

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

#### **Module-I**

Word Processing Package: MS-Word 2013- Introduction-Features- Word User Interface Elements- Creating New Documents- Basic Editing- Saving a Document- Printing a Document- Print Preview-Page Orientation- Viewing Documents- Setting Tabs-Page Margins- Indents- Ruler- Formatting Techniques- Font Formatting- Paragraph Formatting- Page Setup- Headers &Footers-Bullets and Numbered List- Borders and Shading- Find and Replace-Page Break Page Numbers-Mail Merging-Spelling and Grammar  
Checking- Thesaurus- Macros- Tables- Side-By-Side and Nested Tables- Formatting Tables- Drawing- Word art- Paint Brush Document Templates – Email Editor.

#### **Module-II**

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

#### **Module-III**

Spreadsheet Package: MS -Excel 2013-Introduction-Excel User Interface- Working With Cell and Cell Addresses- Selecting a Range, Moving, Cutting, Copying With Paste-Inserting and Deleting Cells- Freezing Cells- Adding, Deleting and Copying Worksheet Within a Workbook- Renaming a Worksheet- Cell Formatting Options- Formatting Fonts- Aligning-Wrapping and Rotating Text- Using Borders- Boxes and Colors- Centering a Heading, Changing Row/Column Height / Width-Formatting a Worksheet Automatically- Insert Comments- Clear Contents in a Cell- Using Print Preview- Preparing Worksheet for the Printer- Selecting Print Area-Margin and Orientation- Centering a Worksheet- Using Header and Footer- Inserting Page Breaks- Sorting Data

#### **Module-IV**

Advanced Features of Excel: All Functions in Excel- Using Logical Functions-Statistical Functions- Mathematical Functions - Linking Data between Worksheet- Elements of Excel Charts-Categories- Create a Chart- Choosing Chart Type- Edit Chart Axis - Titles, Labels, Data Series and Legend- Adding a Text Box- Rotate Text in a Chart- Converting a Chart on a Web Page- Saving a Chart- Designing of Templates in Excel.

#### **Module-V**

Presentation Package: Ms-Power Point 2013-Advantages of Presentation- Screen Layout- Creating



Presentation- Inserting Slides-Adding Sounds and Videos-Formatting Slides -Slide Layout Views in Presentation - Colour Scheme- Background Action Buttons- Slide Transition- Custom Animation- Creating Master Slides- Managing Slide Shows - Using Pen Setting Slide Intervals.

***Practical Training:***

1. Create a small poster using PageMaker
2. Create a Brochure using PageMaker
3. Prepare Pay rolls in Excel
4. Conditional Cell Formatting
5. Analysis and presentation of data using charts in Excel
6. Usage of Functions in Excel
7. Mail merging feature of Word.

***Suggested Readings***

1. Gini, Courter & Annette Marquis, *Ms-Office 2013, BPB Publications*
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, *Special Edition Ms Excel 2013, Prentice Hall India Pvt. Ltd.*
3. Atman Rebecca & Atman Rich, *Mastering PageMaker, BPB Publications*
4. *Building a Foundation with Microsoft Office*

## **SEMESTER – III**

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

#### **Credit:6**

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

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

Project should be done under the guidance and approval of the supervising faculty/faculties. Students have to complete the project within the given time period, and they should keep all the important paper works (abstract, design, layout, data sheet of data collection, Procedure of work, etc.) along with them. Students must submit the finished project along with the required paper works and a comprehensive report, to the Head of the Department, before the day of the project evaluation. The project will be evaluated by the external and internal examiners appointed by the university. Delayed, incomplete submissions will be considered as per the university rules.

## **SEMSTER IV**

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

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Module – I**

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

#### **Module – II**

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

#### **Module – III**

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

#### **Module – IV**

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

#### **Module – V**

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

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

Matila Treece: Successful communication: Allyun and Bacon Pubharkat.

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

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

Boves. Thill Business Communication Today Mcycans Hills Publication.

Dark Studying International Communication Sage Publication.

Murphy Hidderandt Thomas Effective Business Communication Mc Graw Hill.

## **SEMSETER IV**

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

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Objectives:**

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

#### **Module -I**

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

#### **Module –II**

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

#### **Module -III**

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

#### **Module -IV**

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

#### **Module –V-**

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

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

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

## SEMSETER IV

### VBATGC402- STATISTICS FOR ANALYSIS

**Credit:6**

**Total Hours:5 Hours / Week**

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

#### **MODULE-I**

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

#### **MODULE-II**

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

#### **MODULE-III**

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

#### **MODULE-IV**

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

#### **MODULE-V**

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

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

1. Gupta, S.P, Statistical Methods.
2. Gupta, C.B, Introduction to statistics.
3. Desai, S.S, Business Statistics,.
4. Gupta, S.C, Fundamentals of Statistics.
5. Elhance.D.N, Fundamentals of Statistics.
6. Business Statistics, L.R Potty.
7. B.M.Agarwal, Business Mathematics and Statistics.

## **SEMSETER IV**

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

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Objectives:**

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

#### **Module**

##### **Module I**

Input Output Claim- Calculation. Input tax Credit. Adjustments for CGST- SGST-UTGST- Rules for adjusting credits- Calculation of GST- Treatments for the calculation Input tax adjustment with the output tax collection- Reverse charge mechanism-composition Scheme.

##### **Module II**

Accounts to be maintained by GST dealers. Accounts to be maintained by GST dealers-Sales Ledgers- purchase ledgers- party ledgers-SGST ledgers- CGST ledgers- UTGST ledgers- IGST ledgers- Cess Ledgers – details of transactions in the ledgers- appearance and creations of ledgers in the GST website- sales of service ledger or income ledgers- purchase of service ledgers or Expense ledgers

##### **Module III**

Voucher entry for GST transactions. Rules and details for the different entries in the voucher related to transactions of goods or services- TDS and TCS- TDS ledger creations and details to be displayed in the TDS ledgers- e way bill-Accounts to be maintained by GST dealers

##### **Module IV**

Assessment and returns of GST. Assessment- Different types of Assessment- Returns- types of returns- Situations for penalty imposition- different amount and interest for penalty- penalty adjustment and payment in the portal

##### **Module V**

E-way bill preparation- E-way Bill and movement of goods, When and how to generate E-way Bill. Pre-Requisites: Registration on E-Way Bill Portal, The Invoice/ Bill/ Challan, transport is by road, transport is by rail, air, or ship. Transporter ID, Transport document number, date on the document.

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

1. Ganashyam Upadhyay (2017), Goods and service Tax, Asia Book house, Hyderabad
2. Nitya Tax (2016), Basics of GST, Taxmann, New Delhi
3. Vasisha Chaudhary (2017), GST- A practical Approach, Taxmann New Delhi
4. ICAI (2018), Indirect Laws- GST Module I, ICAI publications, New Delhi
5. GST online, ABPL Publications.
6. <https://services.gst.gov.in/services/gstlaw/gstlawlist>
7. <http://www.gstcouncil.gov.in/>

## **SEMSETER IV**

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

**Credit:4**

**Total Hours:6 Hours / Week**

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

*To have an understanding of assessment procedure of direct taxes in the country.*

#### **MODULE-I**

TDS Calculation & TCS-Criteria's where TDS become applicable-TDS rates for different assesses- How to collect & remit TDS- TDS Forms: Form 24Q- Salary, Form 26Q - Other than Salary, Form 27Q- Deducted (Non- Resident). Due dates: For remittance of TDS collected, For filing quarterly TDS returns. Penalties in case of default. Situations where TCS become applicable. Form 26EQ

#### **MODULE-II**

Profit & Gains from Business or Profession- Chargeability: Income chargeable to tax under this head. Deductions U/s 30 to 37- Amount deductible while computing profit & gains from business & profession. Expenses deductible on actual payment basis. Section 43B(a) to Section 43 B(g).

#### **MODULE-III**

Expenses expressly disallowed under the Act. Section 40 and its Subsection & Clauses, Other Provisions, Section 42, 43A,43C. Provision applicable to Nonresident / Foreign company. Section 44B,44BB,44BBA,44BBB,44C,44DA. Accounts & Audit. Applicable particulars

#### **MODULE-IV**

44AA- Compulsory maintenance of prescribed books of account- Specified profession. Threshold – Conditions. 44AB- Compulsory Audit of books of accounts. Determination of threshold in business and profession. Presumptive Taxation. 44AD. Income from eligible business. Presumptive income. Presumptive income of eligible business. Calculation. 44ADA Income from eligible profession u/s 44AA (1)

#### **MODULE-V**

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

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

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

## **SEMSETER IV**

### **VBATSC405- INTERNSHIP – II**

#### **Credit:6**

After the completion of the Fourth semester, students will have to undergo a minimum of two Weeks internship programme in a Chartered Accountant Firm, Tax consultant/Practitioner, Cooperative Credit Society, or in a major reputed company to understand various aspects in a design production atmosphere.

Students can choose a business organisation in India. College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship.

Organizations having the following qualities can be chosen: a minimum of five years“ experience in the concerned field

At the end of the internship, students should prepare a comprehensive report. The report and the specimens of the work done by the student should be attested by the organization. Student should also produce a certificate of internship from the organization. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. A copy of the report has to be submitted to the Department before the commencement of the third semester classes. The department will be conducting an open- viva – voce for each student to evaluate the practical skill acquired by them from the training.



## **SEMESTER – V**

### **VBATGC500-ENVIRONMENTAL STUDIES**

**Credit:4**

**Total Hours:4 Hours / Week**

#### **Objectives**

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

To acquire knowledge of pollution and environmental degradation.

#### **MODULE I**

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

#### **MODULE II**

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

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

### **MODULE III**

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

### **MODULE IV**

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

### **Text Book**

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

### **Further Activities**

- Field work
- Visit to a local area to document environmental assets river/forest/grassland/hill/mountain
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours)

## **SEMSETER V**

### **VBATGC501- INTRODUCTION TOTALLY (Theory and Practical)**

**Credit:5**

**Total Hours:5 Hours / Week**

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

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

#### **Module I**

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

#### **Module II**

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

#### **Module III**

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

#### **Module IV**

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

#### **Module V**

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

## **SEMSETER V**

### **VBATSC502- AUDITING**

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Objectives:**

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

#### **Module I**

Nature, Extent and Scope of Audit, Audit Planning, Programme, Types of Audit, Audit Evidence & Audit Documentations

#### **Module II**

Internal Control System, Vouching, Verification, Audit documentation, audit analysis, audit journals, Audit Program, audit report, audit working paper,

#### **Module III**

Company Audit Sec 139-143 of Companies Act, 139 Appointment of Auditor, 140 Removals, Resignation of Auditor, 141 Eligibility, qualification & Disqualification of Auditor, 142 Remuneration to Auditor, 143 Powers & Duties of Auditor

#### **Module IV**

Company Audit Sec 144-147 of Companies Act , 144 Auditors not to render certain services, 145 Auditor to sign Audit Report, 146 Auditors to Attend AGM, 147 Punishments for Contravention

#### **Module V**

Practice of audit features in Tally. Activating Audit features – Audit and Compliance, Audit documentation, audit analysis,

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

1. Auditing and Assurance Standards, Institute of Chartered Accountants of India, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Fundamentals of Auditing, Gupta, Kamal and Ashok Arora, Tata Mc-Graw Hill Publishing Co. Ltd.,New Delhi.
4. Practical Auditing, Ghatalia, S.V., Allied Publishers Private Ltd., New Delhi.
5. Auditing Theory and Practice, Singh, A. K. and Gupta Lovleen, Galgotia Publishing Company
6. <https://help.tallysolutions.com/>

## **SEMSETER V**

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

**Credit:5**

**Total Hours:5 Hours / Week**

#### **Objectives:**

To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

#### **Module I**

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

#### **Module II**

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

#### **Module III**

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

#### **Module IV**

Fund flow Statement-Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement –Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations-Preparation of Fund Flow Statement.(Practical)

#### **Module V**

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

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

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

## **SEMSETER V**

### **VBATSC504- ADVANCED ACCOUNTING**

**Credit:5**

**Total Hours:6 Hours / Week**

#### **Objectives:**

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

#### **Module I**

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

#### **Module II**

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

#### **Module III**

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

#### **Module IV**

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

#### **Module V**

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

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

Financial Statements of Joint stock Companies, ABPL Publications.

Miscellaneous Accounts, ABPL Publications.

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

## **SEMESTER – V**

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

**Credit :6**

#### **Project Work**

Students must do this project individually on the area of studies. And it should be based on actual data collected by the student outside the campus. Project should be done under the guidance and approval of the supervising faculty/faculties. Students have to complete the project within the given time period, and they should keep all the important paper works (abstract, design, layout, data sheet of data collection, Procedure of work, etc.) along with them. Students must submit the finished project along with the required paper works and a comprehensive report, to the Head of the Department, before the day of the project evaluation. The project will be evaluated by the external and internal examiners appointed by the university. Delayed, incomplete submissions will be considered as per the university rules.

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

- Title Page
- Declaration by the student
- Certificate from the guide
- Acknowledgements
- Contents
- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Review of Literature/Conceptual Framework
- Chapter III: Data Analysis
- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).
- Bibliography

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

## **SEMESTER – VI**

### **VGENCC600-ENTERPRENEURSHIP DEVELOPMENT**

**Credit:4**

**Total Hours:4 Hours / Week**

#### **Module – I**

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

#### **Module – II**

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

#### **Module – III**

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

#### **Module – IV**

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

#### **Module – V**

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

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

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

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

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

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

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

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



## **SEMSETER VI**

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

**Credit:5**

**Total Hours:6 Hours / Week**

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

#### **Module I**

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

#### **Module II**

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

#### **Module III**

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

#### **Module IV**

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

#### **Module V**

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

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

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

## **SEMSETER VI**

### **VBATGC602- COST ACCOUNTING**

**Credit:6**

**Total Hours:5 Hours / Week**

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

#### **Module I**

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

#### **Module II**

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

#### **Module III**

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

#### **Module IV**

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

#### **Module V**

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

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

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

## **SEMSETER VI**

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

**Credit:4**

**Total Hours:5 Hours / Week**

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

#### **Module I**

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

#### **Module II**

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

#### **Module III**

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

#### **Module IV**

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

#### **Module V**

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

#### **Suggested Readings**

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

## **SEMSETER VI**

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

**Credit:5**

**Total Hours:5 Hours / Week**

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

#### **Modules I**

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

#### **Modules II**

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

#### **Modules III**

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

#### **Modules IV**

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

#### **Modules V**

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

#### **SUGGESTED READINGS**

Office Management, ABPL Publications.

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

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

<https://wss.kseb.in>

## **SEMESTER – VI**

### **VBATSC605-INTERNSHIP III**

#### **Credit:6**

After the completion of the Sixth semester, students will have to undergo a minimum of two Weeks internship programme in a Chartered Accountant Firm, Tax consultant/Practitioner, Cooperative Credit Society, or in a major reputed company to understand various aspects in a design production atmosphere.

Students can choose a business organisation in India or abroad for their internship. College will provide a certificate to prove their identity. A member of the faculty will supervise the student during their internship, if abroad by email, WhatsApp or skype.

Organizations having the following qualities can be chosen:

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

At the end of the internship, students should prepare a comprehensive report. The report and the specimens of the work done by the student should be attested by the organization. Student should also produce a certificate of internship from the organization. The report should be neatly typed in A4 size paper and in bound form having not less than 25 pages. A copy of the report has to be submitted to the Department before the commencement of the third semester classes. The department will be conducting an open- viva – voce for each student to evaluate the practical skill acquired by them from the training.