

Department of Commerce & Business Management
KAKATIYA UNIVERSITY
WARANGAL
Telangana State- 506007

Proposal Syllabus
for
B. VOC. ACCOUNTING & TAXATION

Trade
Banking and Financial Service
(Skill based programme approved by the University Grants Commission, New Delhi,
to be run under National Skill Qualification Framework (NSQF)
during the academic Year (2021-22)

A.V.V. DEGREE & P.G. COLLEGE,
WARANGAL

B.Vocational DEGREE
(ACCOUNTING AND TAXATION)

Course Structure

Duration : 3 Years

No. of Semesters : 6

No. of Credits per Semester : 30

Total Credits for the Course : 180

No. Credits for General Component in each semester : 12

No. Credits for Skill Component in each semester : 18

Year / Semester	Total Credits	NSQF Certification Level	Vocational Qualification	Title of Programme
First Year Sem - I	30	4	Certificate Course (6 months duration)	Certificate in Accounting and Taxation
First Year Sem - II	30	5	Diploma (One Year duration)	Diploma in Accounting and Taxation
Second Year Sem – III & IV	30+30 (120)	6	Advanced Diploma (Two Years duration)	Advance Diploma in Accounting and Taxation
Third Year Sem – V & VI	30 + 30 (120)	7	B. Voc (Three Year duration)	B. Voc in Accounting and Taaxation
Total	180			

Proposed Subjects/ Courses I B.Vocational (Accounting and Taxation)

FIRST YEAR (SEMESTER - I)

LEVEL – 4 CERTIFICATE IN ACCOUNTING AND INCOME TAX (AFTER 6 MONTHS)

(ACCOUNTS EXECUTIVE)

General Component Courses (12 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continual Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATG101	Telugu/ Hindi	3		3	3 hrs	40	½ hr	10	50
BVATG102	English	3		3	3 hrs	40	½ hr	10	50
BVATG103	Business Economics	3		3	3 hrs	40	½ hr	10	50
BVATG104	Business Organization	3		3	3 hrs	40	½ hr	10	50
Total		12		12		160		40	200

Skill Component Courses (18 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continual Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATS105	Financial Accounting -I	4	0	4	3 hrs	80	½ hr	20	100
BVATS106	Direct Taxes- I	4	0	4	3 hrs	80	½ hr	20	100
BVATS107	Business Laws	4	0	4	3 hrs	80	½ hr	20	100
BVATS108	Information Technology	4	2	6	3 hrs	60	½ hr	40	100
Total		16	2	18		300		100	400
Total	Skill Component	16	2	18		300		100	400
	General Component	12		12		160		40	200
Grand Total		28	02	30		460		140	600

Proposed Subjects/ Courses I B. Voc (Accounting and Taxation)

LEVEL- 5 : DIPLOMA IN ACCOUNTING AND TAXATION (AFTER ONE YEAR)
(ACCOUNTANT AND INCOME TAX CONSUTANT)

FIRST YEAR (SEMESTER -II)

General Component Courses (12 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continuous Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATG201	Telugu/ Hindi	3	-	3	2 hrs	40	½ hr	10	50
BVATG202	English	3	-	3	2 hrs	40	½ hr	10	50
BVATG203	Managerial Economics	3	-	3	2 hrs	40	½ hr	10	50
BVATG204	Principles of Management	3	-	3	2 hrs	40	½ hr	10	50
Total		12	-	12		160		40	200

Skill Component Courses (18 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continuous Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATS205	Financial Accounting -II	4		4	3 hrs	80	½ hr	20	100
BVATS206	Direct Taxes - II	4		4	3 hrs	80	½ hr	20	100
BVATS207	Company law	4		4	3 hrs	80	½ hr	20	100
BVATS208	Internship – I Income Tax Returns Practical Records Viva	-	12	6	3 hrs	100	-	-	100
Total		12	12	18		340		60	400
Total	Skill Component	12	12	18		340		60	400
	General Component	12	00	12		160		40	200
Grand Total		24	12	30		500		100	600

Proposed Subjects/ Courses I B.Voc (Accounting and Taxation)

SECOND YEAR (SEMESTER -III) General Component Courses (12 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continuous Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATG301	Telugu/ Hindi	3	-	3	2	40	½ hr	10	50
BVATG302	English	3		3	2	40	½ hr	10	50
BVATG303	Foreign Trade	3	-	3	2	40	½ hr	10	50
BVATG304	Banking Theory (BT)	3	-	3	2	40	½ hr	10	50
Total		12	-	12		160		40	200

Skill Component Courses (18 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continuous Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATS305	Corporate Accounting-I	4		4	3 hrs	80	½ hr	20	100
BVATS306	Goods & Service Taxes (GST)	2	2	4	3 hrs	80	½ hr	20	100
BVATS307	Business Statistics- I	4	-	4	3 hrs	80	½ hr	20	100
BVATS308	Computerized Accounting in Tally	4	2	6	3 hrs	60	2 hr	40	100
	Skill Component	14	04	18		300		100	400
	General Component	12	00	12		160		40	200
Grand Total		26	04	30		460		140	600

Proposed Subjects/ Courses I B.Voc (Accounting and Taxation)

LEVEL – 6 : ADVANCED DIPLOMA IN ACCOUNTING AND TAXATION (AFTER TWO YARS)

JUNIOR LEVEL MANAGER (ACCOUNTS AND TAXATION)

SECOND YEAR (SEMESTER -IV)

General Component Courses (12 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continuous Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATG401	Telugu/ Hindi	3	-	3	2 hrs	40	½ hr	10	50
BVATG402	English	3		3	2 hrs	40	½ hr	10	50
BVATG403	E-Commerce	3	-	3	2 hrs	40	½ hr	10	50
BVATG404	Financial Institutions & Markets (FIM)	3	-	3	2 hrs	40	½ hr	10	50
Total		12		12		160		40	200

Skill Component Courses (18 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Internal Continuous Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATS405	Corporate Accounting-II	4		4	3hrs	80	½ hr	20	100
BVATS406	Auditing	4	-	4	3 hrs	80	½ hr	20	100
BVATS407	Business Statistics - II	4		4	3 hrs	80	½ hr	20	100
BVATS408	Internship – II GST Theory & Practical Training Viva -voce	-	12	6	3 hrs	100		-	100
Total		12	12	18		340		60	400
	Skill Component	12	12	18		340		60	400
	General Component	12	-	12		160		40	200
Grand Total		24	12	30		500		100	600

Proposed Subjects/ Courses I B.Voc (Accounting and Taxation)

THIRD YEAR YEAR (SEMESTER -V)
General Component Courses (12 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continuous Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATG501	Telugu / Hindi	3		3	2 hrs	40	½ hr	10	50
BVATG502	English	3		3	2 hrs	40	½ hr	10	50
BVATG503	Business Communications	3		3	2 hrs	40	½ hrs	10	50
BVATG504	Principles of Insurance	3		3	2 hrs	40	½ hrs	10	50
Total		12		12		160		40	200

Skill Component Courses (18 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continuous Internal Evaluation		Total
		T	Prac tical		Duration	Marks	Duration	Marks	
BVATS505	Financial Management	4	-	4	3 hrs	80	½ hr	20	100
BVATS506	Tax Planning Management	4	-	4	3 hrs	80	½ hr	20	100
BVATS507	Cost Accounting	4	-	4	3 hrs	80	½ hr	20	100
BVATS508	Commerce Lab	4	2	6	3 hrs	60	½ hr	40	100
Total		16	2	18		300		100	400
	General Component	12	-	12		160		40	200
	Skill component	16	2	18		300		100	400
Grand Total		28	2	30		460		140	600

Proposed Subjects/ Courses I B.Voc (Accounting and Taxation)

LEVEL- 7 : BACHELOR VOCATIONAL DEGREE IN ACCOUNTING AND TAXATION (AFTER THREE YEARS)

SENIOR LEVEL MANAGER (ACCOUNTS & FINANCE)

THIRD YEAR YEAR (SEMESTER -VI)

General Component Courses (12 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continuous Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATG601	Telugu / Hindi	3	-	3	2 hrs	40	½ hr	10	50
BVATG602	English	3	-	3	2 hrs	40	½ hr	10	50
BVATG603	Corporate Governance	3	-	3	2 hrs	40	½ hr	10	50
BVATG604	Organization Theory & Behavior (OTB)	3	-	3	2 hrs	40	½ hr	10	50
Total		12		12		160		40	200

Skill Component Courses (18 Credits)

Course Code	Course Title	Total Course Hours		Credits	Semester End Exam		Continuous Internal Evaluation		Total
		T	P		Duration	Marks	Duration	Marks	
BVATS605	Business Principles & Ethics	4		4	3hrs	80	½ hr	20	100
BVATS606	Financial Statement Analysis	4		4	3hrs	80	½ hr	20	100
BVATS607	Indian Accounting Standards	4		4	3 hrs	80	½ hr	20	100
BVATS608	Internship-III Final Project Viva-voce	-	12	6	3 hrs	100		-	100
Total		12	12	18		340		60	400
	Skill component	12	12	18		340		60	400
	General Component	12	-	12		160		40	200
Grand Total		24	12	30		500		100	600

SECOND YEAR (III SEMESTER)

Paper BVATG 303: FOREIGN TRADE

40 U + 10 I

Objective: To gain knowledge of India's foreign trade procedures and policies

UNIT – I : INTRODUCTION

Foreign Trade: Meaning and Definition – Types – Documents used- Commercial Invoice – Bills of Lading/ Airway Bill – Marine Insurance Policy and Certificate – Bills of Exchange – Consumer Invoice – Customs Invoice – Certificate of Origin – Inspection Certificate – Packing list.

UNIT – II: BALANCE OF TRADE AND BALANCE OF PAYMENTS

Meaning of Balance of Trade and Balance of Payments – Components of BOT & BOP – Concept of Disequilibrium – Causes – Remedies for Correcting Balance of Payment in International Trade.

UNIT – III : INDIAN TRADE POLICY:

Importance and its implementation – Exchange Control – Objectives – Exchange Rate – Adjustments – Devaluation – Revaluation – Depreciation of Currency

SUGGESTED READINGS

1. Foreign Trade : Dr. Srinivasa Narayana, Jyoti Mehra – PBP
2. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K Chudari, Himalaya Publishers
3. International Business Environment & Foreign Exchange Economies : Singh & S. Srivastava
4. International Economics, Theory & Practice : Paul R. Krugman, Pearson Publishers.

SECOND YEAR (III SEMESTER)

PAPER BVATG 304 : BANKING THEORY

40U + 10 I

Objective: to acquire knowledge of working of Indian Banking system.

UNIT-I: INTRODUCTION:

Origin and Growth of Banking in India – Unit Vs Branch banking – Functions of Commercial Banks – Nationalization of Commercial Banks in India – Emerging Trends in Commercial Banking in India : E-Banking – Mobile banking – Core Banking – Bank Assurance – OMBUDSMAN.

UNIT – II: WORKING OF COMMERCIAL BANKS AND TYPES OF BANKS

Prudential Norms – Income Recognition, Asset Classification, Investments and Provisioning – Concepts of Base Rate and Net Interest Margin–Importance of Current and Types of Banks-Co-Operative Banks – Regional Rural Banks – National Bank for Agriculture and Rural Development (NABARD)

UNIT-III: RESERVE BANK OF INDIA

RBI – Functions – Control of Credit – Objectives – Instruments – Repo Rate – Reverse Repo Rate – Bank Rate – Statutory Liquidity Ratio – Cash Reserve Ratio – Money Market – Role of RBI in Money Market – Role of RBI in Exchange Rate.

SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking Theory & Practices: Santhi Vedula, HPH
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP
5. Banking Theory, Law & Practices: R.R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort, D. MacMillan. Landon

SECOND YEAR (III SEMESTER)

Paper **BVATS 305: CORPORATE ACCOUNTING – I**

80 (U) + 20 (I)

Objective : To gain knowledge about accounting of Partnership Firms and Joint Stock Companies and to acquire skill in preparing Final Accounts of Partnership Firms and Joint Stock Companies.

UNIT- I : PARTNERSHIP ACCOUNTS

Meaning – Partnership Deed – Capital Accounts (Fixed and Fluctuating)- Final accounts – Admission of a Partner – Retirement and Death of Partner(Excluding Joint Life Policy).

UNIT-II: COMPANY ACCOUNTS – I

Issue of Shares(at Par, Premium and Discount)- Allotment of Shares on Pro-rata basis- Forfeiture and Re-issue of Shares – Issue of Debentures (Redeemable and Irredeemable and at Par, Premium and Discount)- Bonus Shares- Meaning- SEBI Guidelines for Issue of Bonus Shares- Accounting of Bonus Shares (Including Problems)

UNIT-III: COMPANY ACCOUNTS – II

Companies Act,2013: Structure – General Instructions for Preparation of Balance sheet and Statement of Profit and Loss – Part-I : Form of Balance Sheet – Part-II: Statement of Profit and Loss- Preparation of Final accounts of Companies- Profit Prior to Incorporation – Accounting treatment(Including Problems)

UNIT-IV : VALUATION OF GOODWILL AND SHARES

Valuation of Goodwill: Need- Methods – Average Profits Method, Super Profits Method and Capitalization Method – Valuation of shares: Need- Methods – Net Assets Method, Yield Method and Fair Value Method (Including Problems)

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: M.C. Shukla and T.S. Grewal, Sultan Chand & Sons.
3. Advanced Accountancy : R.L. Gupta & Radhaswamy , Sultan Chand & Sons.
4. Advanced Accountancy(Vol-II): S.N. Maheswari & V.L. Maheswari , Vikas Publishers.
5. Advanced Accountancy: Dr. G. Yogeswaran, Julia Allen- PBP

SECOND YEAR (III SEMESTER)

Paper BVATS 306: GOODS AND SERVICE TAX (GST)

80 (U) + 20 (I)

Objective : To gain knowledge about the provisions of Goods and Service Tax Act and acquire Skill in application of the Act in assessment of Tax Liability and Preparation and Filing Tax Returns.

UNIT- I : INTRODUCTION

introduction– GST – Taxes Subsumed under GST – Determination of Tax – Registration – Process of Registration-Cancellation and renovation of registration- Supply of Goods and services – Transition to GST- Registered Business- Availed Input Tax Credit- Un-availed CENVAT credit and input VAT on capital goods- Availing the input credit held in closing stock- invoicing- Tax invoice- Bill of Supply – Credit Note, Debit Note and Supplementary invoice- Transportation of goods without issue of invoice- Input Credit Mechanism- Input Tax- GST Returns- Payment of Tax.

UNIT-II : GETTING STARTED WITH GST

Introduction – Enabling GST and Defining Tax Details- Transferring Input Tax Credit to GST- Intra-State Supply of Goods- Intra-State Inward Supply – Intra-State Outward Supply – Inter-State Supply- Inter-State Outward Supply- Return of Goods – Purchase returns- Sales Returns- Supplies Inclusive of Tax –Defining Tax rates at Master and Transaction Levels- Defining GST Rates at Stock Group Level- Defining GST Rate at Transactional Level- Hierarchy of Applying Tax Rate Details- Reports.

UNIT-III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING

Introduction- Accounting of GST Transactions – Purchases from Composition Dealer- Purchases from Unregistered Dealers- Exports-Imports-Exempted Goods- SEZ Sales-Advance Receipts and Payments- Mixed Supply and Composite Supply under GST – Mixed Supply of Goods – Composite Supply of Goods- GST Reports – Generating GSTR – Report in ERP – Input Tax Credit Set Off- GST Tax Payment – Time line for payment of GST Tax- Modes of Payment- Challan Reconciliation – Exporting GSTR – Return and Uploading in GST Portal.

UNIT-IV: GETTING STARTED WITH GST (SERVICES)

Introduction- Determination of Supply of Services-Determining the Place of Supply of Services- Enabling GST and Defining Tax Details- Transferring Input Tax Credit to GST- Intra-State Supply of Goods- Intra-State Inward Supply- Intra-State Outward Supply- Inter-State Supply- Inter-State Outward Supply- Inter-State Inward Supply – Inter-State Outward Supply of Services- Cancellation of Services- Cancellation of Inward Supplies- Cancellation of Outward Supply of Services- Defining Tax Rates at Master and Transaction Levels.

SUGGESTED READINGS

1. Taxman's Basics of GST.
2. Taxman's GST: A Practical Approach.
3. Theory & Practice of GST: Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

SECOND YEAR (III SEMESTER)

Paper BVATS 307: BUSINESS STATISTICS - I

80 (U) + 20 (I)

Objective: To gain knowledge about statistical methods and tools and acquire skill in applying statistical tools for analysis of business problems.

UNIT-I: INTRODUCTION

Origin and Development of Statistics- Definition- Importance and Scope-Limitations of statistics- Distrust of Statistics.

Statistical Investigation: Planning of Statistical Investigation- Census and Sampling Methods- Collection of Primary and Secondary Data- Statistical Errors and Approximation-Classification and Tabulation of Data-Frequency Distribution.

UNIT-II: DIAGRAMMATIC AND GRAPHIC PRESENTATION

Diagrammatic Presentation: One Dimensional and Two Dimensional Diagrams- Pictograms- Cartograms.

Graphic Presentation: Technique of Construction of Graphs- Graphs of Frequency Distribution- Graphs of Time Series or Histograms.

UNIT-III: MEASURES OF CENTRAL TENDENCY

Introduction- Significance- Arithmetic Mean- Geometric Mean- Harmonic Mean- Mode- Median- Quartiles and Percentiles – Simple and Weighted Averages- Uses and Limitations of Different Averages.

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS :

Measures of Dispersion: Significance- Characteristics- Absolute and Relative Measures- Range- Quartile Deviation- Mean Deviation-Standard Deviation- Coefficient of Variation.

Measures of Skewness: Karl Pearson's Coefficient of Skewness- Bowley's Coefficient of Skewness- Kelly's Measure of Skewness.

CORRELATION:

Meaning – Types – Correlation and causation – Methods: Scatter Diagram – Karl Person's Coefficient of Correlation – Probable Error and Interpretation of Coefficient of Correlation – Rank correlation – Concurrent Deviation Method.

SUGGESTED READINGS

1. Fundamentals of Statistics: Gupta. S. C, Himalaya Publishers.
2. Business Statistics-I : Dr. Obul Reddy, Dr. D. Shridevi , PBP.
3. Business Statistics: Dr. J. K. Thukral, Taxman Publications.
4. Business Statistics: K. Alagar, Tata McGraw Hill.
5. Fundamentals of Statistics : S. P. Gupta, Sultan Chand& Sons.

SECOND YEAR (III SEMESTER)

Paper **BVATS 308 : COMPUTERISED ACCOUNTING IN TALLY**

60 (U) + 20 (I)+20(P)

Objective : To gain knowledge of computer accounting software and acquiring skill in using accounting software in maintaining business accounts.

UNIT-I: MAINTAINING CHART OF ACCOUNTS IN ERP

Introduction- Getting Started with ERP – Mouse/ Keyboard Conventions- Company Creation – Shut Company- Select a Company- Alter Company Details – Company Features and Configurations- F11: Company Features- F12: Configuration- Chart of Accounts – Ledger – Group – Ledger Creation- Single Ledger Creation- Multi Ledger Creation – Altering and Displaying Ledgers- Group Creation- Single Group Creation – Multiple Group Creation – Displaying Groups and Ledgers- Displaying Groups- Display of Ledgers- Deletion of Groups and Ledgers-P2P procure to page.

UNIT- II: MAINTAINING STOCK KEEPING UNITS(SKU)

Introduction- Inventory Masters in ERP – Creating Inventory Masters- Creation of Stock Group- Creation of Units of Measure-Creation of Stock Item- Creation of Godown – Defining Stock of Opening Balance in ERP Stock Category- Reports.

UNIT-III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP

Introduction- Business Transactions- Source Document for Voucher- Recording Transactions in ERP- Accounting Vouchers- Receipt Voucher(F6)- Contra Voucher(F4)- Payment Voucher(F5)- Purchase Voucher(F9)-Sales Voucher(F8)- Debt Note Voucher- Credit Note(Ctrl+F8)-Journal Voucher(F7).

UNIT-IV: ACCOUNTS RECEIVABLE AND PAYBLE MANAGEMENT

Introduction- Accounts Payables and Receivable- Maintaining Bill-wise Details- Activation of Maintain Bill-wise Details- Features- New Reference- Against Reference- Advance-On Account –Stock Category Report- Changing the Financial year in ERP. Advantages of Management Information Systems- MIS Reports in ERP- Trial Balance- Balance Sheet- Profit and Loss Account-

SUGGESTED READINGS

1. Computerized Accounting: Garima Agarwal, Himalaya.
2. Computerized Accounting: A. Murali Krishna, Vaagdevi Publications.
3. Computerized Accounting: Dr. G. Yogeshweran, PBP.
4. Implementing Tally ERP 9: A.K. Nadhani and K.K. Nadhani, BPB Publications.
5. Computerizing Accounting and Business Systems: Kalyani Publications.

SECOND YEAR (IV SEMESTER)

PAPER BVATS 403: E-COMMERCE

40 U + 10 I

Objective: to acquire conceptual and application knowledge of ecommerce

UNIT-I: INTRODUCTION:

E-Commerce: Meaning – Advantages & Limitations – E-Business: Traditional & Contemporary Model, Impact of E-Commerce on Business Models – Classification of E-Commerce: B2B – B2C – C2B – C2C – B2E – Applications of Ecommerce: E-Commerce Organization applications – E Marketing – E- Advertising – E-Banking – Mobile Commerce – E-Trading – E- Learning – E-Shopping.

UNIT-II: FRAMEWORK OF E-COMMERCE:

Framework E-Commerce: Application Services – Interface Layers – Secure Messaging – Middleware Service and Network Infrastructure – Site Security – Firewalls & Network Security –TCP/IP – HTTP – Secured HTTP –SMTP – SSL.

Data Encryption: Cryptography – Encryption – Decryption – Public Key – Private Key – Digital Signatures – Digital Certificates.

UNIT-III: CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

Introduction – Mercantile Process Model: Consumers perspective and Merchant's Perspective – Electronic Payment Systems: Legal Issues & Digital Currency – E-Cash & E-Cheque – Electronic Fund Transfer (EFT) – Advantages and Risks – Digital Token – Based e-Payment System – Smart Cards.

Lab Work: Using Microsoft Front Page Editor and HTML in Designing a Static Webpage/Website.

SUGGESTED READINGS:

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B. Whinston, Pearson
2. E-Commerce: Tulasi Ram Kandula, HPH
3. Electronic Commerce, A Managers Guide: Ravi Kalakota, Andrew B Whinston
4. E-Commerce & Computerized Accounting: Rajinder Singh, Er. Kaisar Rasheed, Kalyani
5. E-Commerce & Mobile Commerce Technologies: Pandey, Saurabhshukla, S. Chand

SECOND YEAR (IV SEMESTER)

PAPER BVATS 404: FINANCIAL INSTITUTIONS AND MARKETS

40 U + 10 I

Objective: To familiarize with various Financial Institutions and Markets

UNIT-I: INDIAN FINANCIAL SYSTEM:

Components – Functions – Flow of Funds Matrix – Financial System and Economic Development – Recent development in Indian Financial System – Weaknesses of Indian Financial System.

UNIT-II: FINANCIAL INSTITUTIONS:

Commercial banking: Types – Functions – Lending by Commercial Banks – Recent Developments – Merchant Banking – Functions – Venture Capital – Objectives – Private Equity – role in start-ups – Hire purchase and leasing – Non-banking Finance Companies: Types – Functions.

UNIT-III: MONEY MARKET:

Functions of Money Market – Organization of Money Market – Dealers – Money Market Instruments – RBI – Functions – Role of RBI in Money Market – LAF (Liquidity Adjustment Facility) MSF (Marginal Standing Facility), Repo, and Reverse Repo

SUGGESTED READINGS:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi, India.
2. Prof. Prashanta Athma, Financial Institutions and Markets:PBP
3. Gordon & Natarajan, Financial Markets and services. Himalaya Publishing House, New Delhi, India.
4. Khan and Jain, Financial Service, Tata McGraw Hill, New Delhi, India
5. Khan, M.Y., Indian Financial System Theory and Practice. Vikas Publishing House, New Delhi, India

SECOND YEAR (IV SEMESTER)

PAPER BVATS 405: CORPORATE ACCOUNTING - II

80 (U) + 20 (I)

Objective: To acquire knowledge about accounting for liquidation and amalgamation of companies and preparation of accounts of banking and insurance companies.

UNIT-I: COMPANY LIQUIDATION

Meaning – Modes- Contributory Preferential Payments-Statement of Affairs-Liquidator's Remuneration- Preparation of Liquidator's Final Statement of Account (Including Problems).

UNIT-II: AMALGAMATION

Amalgamation: In the nature of Merger and Acquisition – Calculation of Purchase Consideration- Accounting Treatment in the books of Transferor and Transferee Companies(Including Problems).

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS

Internal Reconstruction: Accounting Treatment- Preparation of Final Statement after reconstruction – Acquisition of Business when new set of books are opened – Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including Problems).

UNIT-IV: ACCOUNTS OF BANKING COMPANIES & ACCOUNTS FOR INSURANCE

Books and Registers maintained- Slip system of posting – Rebate on Bills Discounted- Non-Performing Assets- Legal provisions relating to final accounts- Preparation of Final Accounts (Including Problems). Introduction- Formats-Revenue Account- Net Revenue Account- Balance Sheet- Valuation Balance Sheet- Net Surplus

SUGGESTED READINGS

1. Advanced Accountancy (Vol-II): S.N.Maheswari &V.L. Maheswari, Vikas
2. Accountancy-III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam, Himalaya.
4. Accountancy-III: S.P.Jain & K.L. Narang, Kalyani Publishers.
5. Advanced Accounting(Vol-II): Chandra Bose, PHI.

SECOND YEAR (IV SEMESTER)

PAPER BVATS 406: AUDITING

80 (U) + 20 (I)

Objective: to understand meaning and elements of auditing and gain knowledge for execution of audit.

UNIT-I: INTRODUCTION:

Auditing Meaning – Definition – Evolution – Objectives – Importance – Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

UNIT-II AUDITOR AND EXECUTION OF AUDIT:

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – audit Markings.

UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL, AUDIT:

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control Vs. Internal Audit.

UNIT-IV: VOUCHING & VERIFICATION AND VALUATION OF ASSETS:

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment. Meaning and Definition – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

SUGGESTED READINGS:

1. Principles and Practice of Auditing. RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA integrated Professional Competence: SK Basu, Pearson.
3. Auditing: Mahitha HPH
4. Auditing: Dr. Nazia Sultana, PBP
5. Auditing: Aruna Jha, Taxmann Publications.

SECOND YEAR (IV SEMESTER)

PAPER BVATS 407: BUSINESS STATISTICS - II

80 (U) + 20 (I)

Objective: to inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:

Introduction – Definition – Types – Uses – Correlation Vs. Regression – Regression lines – Regression Equation – Using Regression Lines for Prediction

UNIT-II : INDEX NUMBERS:

Introduction – Uses – types – Problems in the Construction of Index Numbers – Methods of Constructing Index Numbers – Simple and Weighted Index Number (Laspeyre – Paasche, Marshall – Edge worth) – Quantity of Volume Index Numbers – Value Index Numbers – Tests of Consistency of Index Number: Unit Test – Time Reversal Test Factor Reversal Test – Circular Test – Base Shifting – Splicing and Deflating of Index Numbers. Consumer Price Index Number – Need – Utility – Construction – Method

UNIT – III TIME SERIES:

Introduction – Definition – Utility – Components – Methods – Semi Averages – Moving Averages – Least Squares Method – Deseasonalisation of Data – Uses and Limitations of time Series.

UNIT-IV PROBABILITY:

Introduction – Definition – Probability Concepts – Experiment – Types of Events – Approaches to Probability: Classical – Empirical – Subjective – Axiomatic – Theorems of Probability: Addition – Multiplication – Baye’s Theorem – Basics of Set Theory – Permutations & combinations.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application , P.N. Jani, PHI Learning
4. Business Statics – II: Obul Reddy, D. Shridevi – PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications

SECOND YEAR (IV SEMESTER)

PAPER BVATS 408: PROJECT REPORT (INTERNSHIP)

100 Marks

GUIDELINES FOR PROJECT WORK

- 1) Project work is a part of the prescribed curriculum to B.Voc Students
- 2) Project work is allotted to a group of 5 students
- 3) During the even Semester, students are expected to undergo internship at a business firm/Government Department/Software Organization/Voluntary Organization as per the guidance of teacher concerned
- 4) Students should get a certificate from the organization
- 5) At the end of even Semesters, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 100 marks and conduct Viva-Voce examination. The award lists duly signed would be sent the Controller of examination.
- 6) Examiners will examine the following in the project report **i) Survey/analysis on the topic chosen; ii) Method of data collection; iii) Presentation; Style, Comprehensiveness, graphs, charts etc; iv) Analysis and inference and implications of the study; v) Bibliography.**
- 7) Students must ensure that they maintain regular contact with their supervisor and also that they provide the supervisor with drafts of their work at regular intervals.
- 8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.
- 9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

- 1) Project report should be presented in the following sequence:
 - i) Title page
 - ii) Student's declaration
 - iii) Supervisor's Certificate
 - iv) Internship Certificate
 - v) Abstract
 - vi) Acknowledgements
 - viii) Table of contents
 - viii) List of tables
 - ix) List of figures
 - x) List of appendices.
- 2) Chapter Design should be as follows:

Chapter-1: Introduction: this chapter includes the research problem, need for study significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design)

Chapter-II: Company Profile: this chapter should contain a brief historical retrospect about the entity of your study.

Chapter-III: Data analysis and Interpretation: this chapter should present the data analysis and inferences.

Chapter-IV Summary and Conclusions: This chapter should give an overview of the project conclusions, implications, recommendations and scope for further research.

Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing.

Appendices: the data, used to prepare the tables for analysis may not be feasible to incorporate as part of chapters, may given as appendices

TECHNICAL SPECIFICATIONS OF THE PROJECT

- 1) Project should be types on A-4 white Paper and be 1.5 spaced
- 2) All pages should be numbered. And numbers should be placed at the centre of the bottom of the page.
- 3) All tables, figures and appendices should be consecutively numbered or lettered, and suitably labeled.
- 4) 3 bound copies & a soft-copy should be handed in to the Principal/director of your college/Institute at the time of submissions.
