

**KAKATIYA UNIVERSITY, WARANGAL**  
**Telangana State- 506 009**

**Syllabus**  
**for**

**B. Vocational (Financial Accounting and  
Tax Procedures)**

Skill based programme approved by the University Grants Commission, New Delhi,  
to be run under National Skill Qualification Framework ( NSQF)  
**during the academic session 2020-21**

## **B. VOC DEGREE (Financial Accounting and Tax Procedures)**

### **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

<b>Year /Semester</b>	<b>Total Credits</b>	<b>NSQF Certification Level</b>	<b>Vocational Qualification</b>	<b>Title of Programme</b>
<b>First Year Sem - I</b>	<b>30</b>	<b>4</b>	<b>Certificate Course ( 6 months duration)</b>	<b>Certificate in Financial Accounting and Tax Procedures</b>
<b>First Year Sem - II</b>	<b>30</b>	<b>5</b>	<b>Diploma ( One Year duration)</b>	<b>Diploma in Financial Accounting and Tax Procedures</b>
<b>Second Year Sem -III &amp; IV</b>	<b>30+30 (60)</b>	<b>6</b>	<b>Advanced Diploma (Two Years duration)</b>	<b>Advance Diploma in Financial Accounting and Tax Procedures</b>
<b>Third Year Sem – V &amp; VI</b>	<b>30 + 30 (60)</b>	<b>7</b>	<b>B.Voc (Three Year duration)</b>	<b>B. Voc in Financial Accounting and Tax Procedures</b>
<b>Total</b>	<b>180</b>			

# KAKATIYA UNIVERSITY, WARANGAL

B.Voc. (Financial Accounting and Tax Procedures)

FIRST YEAR (SEMESTER - I)

## General Component Courses (12 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total
			Theory	Practical		Duration	Marks	Duration	Marks	
1 <sup>st</sup> Year - 1 <sup>st</sup> Semester General Component	BVAT101	Telugu/Hindi	3	-	3	2 hrs	40	½ hr	10	50
	BVAT 102	English	3	-	3	2 hrs	40	½ hr	10	50
	BVAT 103	Business Economics	3	-	3	2 hrs	40	½ hr	10	50
	BVAT 104	Business Organization	3	-	3	2 hrs	40	½ hr	10	50
	<b>Total</b>			<b>12</b>	<b>-</b>	<b>12</b>		<b>160</b>		<b>40</b>

## Skill Component Courses (18 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total	
			Theory	Practical		Duration	Marks	Duration	Marks		
1 <sup>st</sup> Year - 1 <sup>st</sup> Semester Skill Component	BVAT105	Financial Accounting-I	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT106	Direct Taxation-I	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT107	Business Laws	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT108	Information Technology	4	02	6	3 hrs	60	½ hrs	40	100	
	Total			16	02	18		300		100	400
		General Component		12	-	12		160		40	200
		Skill component		16	02	18		300		100	400
<b>Grand Total</b>			<b>28</b>	<b>02</b>	<b>30</b>		<b>460</b>		<b>140</b>	<b>600</b>	

# KAKATIYA UNIVERSITY, WARANGAL

B.Voc. (Financial Accounting and Tax Procedures)

FIRST YEAR (SEMESTER -II)

## General Component Courses (12 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total
			Theory	Practical		Duration	Marks	Duration	Marks	
1 <sup>st</sup> Year - 2 <sup>nd</sup> Semester General Component	BVAT 201	Telugu/Hindi	3	-	3	2 hrs	40	½ hr	10	50
	BVAT 202	English	3	-	3	2 hrs	40	½ hr	10	50
	BVAT203	Managerial Economics	3	-	3	2 hrs	40	½ hr	10	50
	BVAT204	Principles of Management	3	-	3	2 hrs	40	1/2hr	10	50
	<b>Total</b>			<b>14</b>		<b>12</b>		<b>160</b>		<b>40</b>

## Skill Component Courses (18 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total	
			Theory	Practical		Duration	Marks	Duration	Marks		
1 <sup>st</sup> Year - 2 <sup>nd</sup> Semester Skill Component	BVAT205	Financial Accounting-II	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT206	Direct Taxation - II	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT207	Company Law	4	-	4	3hrs	80	½ hr	20	100	
	BVAT208	<b>Income Tax Returns Preparation Practical Training and Viva-voce</b>	-	12	6	Project & Viva Voce				100	
	<b>Total</b>			<b>12</b>	<b>12</b>	<b>18</b>		<b>340</b>		<b>60</b>	<b>400</b>
		General Component		12	00	12		160		40	200
		Skill component		12	12	18		340		60	400
<b>Grand Total</b>			<b>24</b>	<b>12</b>	<b>30</b>		<b>500</b>		<b>100</b>	<b>600</b>	

# KAKATIYA UNIVERSITY, WARANGAL

B.Voc. (Financial Accounting and Tax Procedures)

SECOND YEAR (SEMESTER -III)

## General Component Courses (12 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total	
			Theory	Practical		Duration	Marks	Duration	Marks		
2 <sup>nd</sup> Year – 3 <sup>rd</sup> Semester General Component	BVAT301	Telugu/Hindi	3	-	3	2 hrs	40	½ hr	10	50	
	BVAT302	English	3	-	3	2 hrs	40	½ hr	10	50	
	BVAT303	Foreign Trade	3	-	3	2 hrs	40	½ hr	10	50	
	BVAT304	Entrepreneurship Development	3	-	3	2 hrs	40	½ hr	10	50	
	<b>Total</b>			<b>12</b>		<b>12</b>		<b>160</b>		<b>40</b>	<b>200</b>

## Skill Component Courses (18 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total	
			Theory	Practical		Duration	Marks	Duration	Marks		
2 <sup>nd</sup> Year – 3 <sup>rd</sup> Semester Skill Component	BVAT305	Corporate Accounting -I	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT306	GST	2	2	4	3 hrs	80	½ hr	20	100	
	BVAT307	Business Statistics-I	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT308	Computerized Accounting in Tally	4	2	6	3 hrs	60	½ hrs	40	50	
	<b>Total</b>			<b>14</b>	<b>04</b>	<b>18</b>		<b>300</b>		<b>100</b>	<b>400</b>
		General Component		<b>12</b>	<b>00</b>	<b>12</b>		<b>160</b>		<b>40</b>	<b>200</b>
		Skill component		<b>14</b>	<b>04</b>	<b>18</b>		<b>300</b>		<b>100</b>	<b>400</b>
	<b>Grand Total</b>			<b>26</b>	<b>04</b>	<b>30</b>		<b>460</b>		<b>140</b>	<b>600</b>

# KAKATIYA UNIVERSITY, WARANGAL

**B.Voc (Financial Accounting and Tax Procedures)**

**SECOND YEAR (SEMESTER -IV)**

## General Component Courses (12 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total
			Theory	Practical		Duration	Marks	Duration	Marks	
2 <sup>nd</sup> Year – 4 <sup>th</sup> Semester General Component	BVAT401	Telugu/Hindi	3	-	3	2 hrs	40	½ hr	10	50
	BVAT402	English	3	-	3	2 hrs	40	½ hr	10	50
	BVAT403	Business Environment	3	-	3	2 hrs	40	½ hr	10	50
	BVAT404	Business Communication	3	-	3	2 hrs	40	½ hr	10	50
	<b>Total</b>			<b>14</b>		<b>12</b>		<b>160</b>		<b>40</b>

## Skill Component Courses (18 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total	
			Theory	Practical		Duration	Marks	Duration	Marks		
2 <sup>nd</sup> Year – 4 <sup>th</sup> Semester Skill Component	BVAT406	Corporate Accounting-II	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT407	Auditing	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT408	Business Statistics-II	4	-	4	3 hrs	80	½ hr	20	100	
	BVAT409	GST Theory & Practical Training Viva-voce		12	6	Project & Viva-Voce				100	
	<b>Total</b>			12	12	18		340		60	400
		General Component		12	00	12		160		40	200
		Skill component		12	12	18		340		60	400
<b>Grand Total</b>			<b>24</b>	<b>12</b>	<b>30</b>		<b>500</b>		<b>100</b>	<b>600</b>	

# KAKATIYA UNIVERSITY, WARANGAL

B.Voc. (Financial Accounting and Tax Procedures)

THIRD YEAR (SEMESTER -V)

## General Component Courses (12 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total	
			Theory	Practical		Duration	Marks	Duration	Marks		
<b>3<sup>rd</sup> Year – 5<sup>th</sup> Semester General Component</b>	BVAT501	Banking Theory & Practice	3	-	3	2 hrs	40	½ hr	10	50	
	BVAT502	Corporate Governance	3		3	2 hrs	40	½ hr	10	50	
	BVAT503	E-Commerce	3		3	2 hrs	40	½ hr	10	50	
	BVAT504	Principles Of Insurance	3	-	3	2 hrs	40	½ hr	10	50	
	<b>Total</b>			<b>12</b>				<b>160</b>		<b>40</b>	<b>200</b>

## Skill Component Courses (18 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total
			Theory	Practical		Duration	Marks	Duration	Marks	
<b>3<sup>rd</sup> Year – 5<sup>th</sup> Semester Skill Component</b>	BVAT505	Cost Accounting	4		4	3 hrs	80	½ hr	20	100
	BVAT506	Financial Management	4		4	3 hrs	80	½ hr	20	100
	BVAT507	Tax Planning Management	4		4	3 hrs	80	½ hr	20	100
	BVAT508	Commerce Lab- Practical & Viva - Voce	-	12	6	3 hrs	60	½ hrs	20	100
	<b>Total</b>						300		100	400
		General Component	12	04	12		160		40	200
		Skill component	12	12	18		300		100	400
	<b>Grand Total</b>			<b>18</b>	<b>20</b>	<b>30</b>		<b>460</b>		<b>140</b>

# KAKATIYA UNIVERSITY, WARANGAL

B.Voc (Financial Accounting and Tax Procedures)

THIRD YEAR (SEMESTER -VI)

## General Component Courses (12 Credits)

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total	
			Theory	Practical		Duration	Marks	Duration	Marks		
3 <sup>rd</sup> Year – 6 <sup>th</sup> Semester General Component	BVAT601	Business Research Methodology	3	-	3	2 hrs	40	½ hr	10	50	
	BVAT602	International Business	3	-	3	2 hrs	40	½ hr	10	50	
	BVAT603	Organization Theory and Behaviour	3		3	2 hrs	40	½ hr	10	50	
	BVAT604	Strategic Management	3	1	3	2 hrs	40	½ hr	10	50	
	<b>Total</b>			<b>12</b>	<b>01</b>	<b>12</b>		<b>160</b>		<b>40</b>	<b>200</b>

## Skill Component Courses ( 18 Credits )

	Course Code	Course Title	Hours Per Week		Credits	Semester End Exam		Continuous Internal Evaluation		Total	
			Theory	Practical		Duration	Marks	Duration	Marks		
3 <sup>rd</sup> Year – 6 <sup>th</sup> Semester Skill Component	BVAT605	Financial Statement Analysis	4		4	3 hrs	80	½ hr	20	100	
	BVAT606	Assessment of Other Entities	4		4	3 hrs	80	½ hr	20	100	
	BVAT607	Indian Accounting Standards	4		4	3 hrs	80	1/2hr	20	100	
	BVAT608	Final project Viva-voce		12	6	Project & Viva-Voce				100	
	<b>Total</b>			<b>12</b>	<b>12</b>	<b>18</b>		<b>300</b>		<b>100</b>	<b>400</b>
		General Component		<b>12</b>	<b>01</b>	<b>12</b>		<b>160</b>		<b>40</b>	<b>200</b>
		Skill component		<b>08</b>	<b>12</b>	<b>18</b>		<b>300</b>		<b>100</b>	<b>400</b>
	<b>Grand Total</b>			<b>18</b>	<b>13</b>	<b>30</b>		<b>460</b>		<b>140</b>	<b>600</b>



## **B.Voc (Financial Accounting & Tax Procedures) I Yr First Semester**

### **Business Economics**

**Hours per Week: 3**

**Credits: 3**

**Marks: 50 (External: 40, Internal: 10)**

#### **Unit-I: Introduction**

Business Economics : Meaning – Nature – Characteristics – Importance and Role – Micro and Macro Economics – Scope – objectives – Law of Diminishing Marginal utility – Law of Equi-Marginal utility.

#### **Unit –II Demand Analysis**

Meaning and Function – Factors influencing Demand-Demand Curve-Law of Demand-Exception to the law of Demand- Elasticity of Demand: Concept – Types of elasticity of demand – price, income and cross Elasticity Demand – measurement of elasticity- arc and point methods – Importance of various Elasticity of Demand

#### **Unit-III Supply Analysis**

Law of Supply – Factors influencing supply – Market Equilibrium – Consumer Surplus – Theory of Consumer behavior – Utility and indifference curve analysis.

#### **Suggested Readings:**

1. Business Economics: V . G. Mankar, Himalaya Publishing House
- 2 Managerial Economics: Vanith Agarwal, Pearson Education
3. Business Economics: H.L Ahuja, S. Chand & Co.Ltd
4. Business Economics: R.K. Lekhi, Kalyani Publishers
5. Business Economics: D.M. Mithani, Himalya Publishing House.

## **B.Voc (Financial Accounting & Tax Procedures) I Yr First Semester**

### **BUSINESS ORGANIZATION**

Hours Per Week: 3

Credits: 3

Marks: 50 (External: 40, Internal: 10 )

**UNIT – I INTRODUCTION:** Meaning and definitions of Business, Trade, Commerce and Industry – types of Trade and Industry – Difference between Trade, commerce and industry - objectives and functions of business – Social Responsibility of Business - stages in starting a business enterprise.

**UNIT – II FORMS OF BUSINESS ORGANIZATIONS:** Selecting a suitable form of business organization – classification of business enterprises. Sole Proprietary ship – characteristics – merits and demerits - Hindu Undivided Family – characteristics – advantages and disadvantages. Partnership Firm – Characteristics – Partnership Deed, meaning and contents - Registration of Partnership Firm – Kinds of Partners – Rights , Duties and Responsibilities of Partners – Advantages and Disadvantages – Limited Liability Partnership – Dissolution of Partnership. Difference between Sole Proprietary ship and Hindu Undivided Family - Difference between Sole Proprietary ship and Partnership – Difference between Hindu Undivided Family and Partnership .Co-operatives Societies – Characteristics – kinds of co-operative societies - Advantages and Limitations – Registration – Election of Directors and Management - Difference between Partnership and Co-operative societies.

**UNIT – III JOINT STOCK COMPANY:** Meaning of Joint Stock Company - Definition – Characteristics – Advantages and Disadvantages – Kinds of Companies – Promotion of a company – Stages in Promotion – Promoter – meaning and Characteristics - Registration of a Company – Steps in Registration – Documents Required for Registration – Memorandum of Association – clauses – Articles of Association – contents – Prospectus – contents - Statement in lieu of Prospectus.

#### **Reference Books:**

1. Business Organization & Management : Sharma Shashi K. Gupta , Kalyani Publishers
2. Business Organization & Management : R.N. Gupta, S. Chand
3. Modern Business Organization : S.A. Sherlekar, Himalaya Publishing House.

## B.Voc (Financial Accounting & Tax Procedures) I Yr First Semester

### FINANCIAL ACCOUNTING-I

Hours per Week: 4

Credits: 4

Marks: 100 (External: 80, Internal: 20)

**UNIT-I: INTRODUCTION TO ACCOUNTING:** Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions-Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

**UNIT-II SUBSIDIARY BOOKS:** Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Bills of Exchange - Journal Proper.(Including problems)

**UNIT-III: BANK RECONCILIATION STATEMENT:** A) Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

B) **Depreciation (AS-6):** Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

**UNIT-IV: FINAL ACCOUNTS: A) RECTIFICATION OF ERRORS:** Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

B) **Final Accounts of Sole Trader:** Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

#### Suggested Readings;

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.

## **B.Voc (Financial Accounting & Tax Procedures) I Yr First Semester**

### **DIRECT TAXATION - I**

Hours per Week: 4

Credits: 4

Marks: 100 (External: 80, Internal: 20)

**UNIT-I: INTRODUCTION:** Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-indefault – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

**UNIT-II: AGRICULTURAL INCOME:** Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

**UNIT-III: INCOME FROM SALARIES:** Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

**UNIT-IV: INCOME FROM HOUSE PROPERTY:** Definition of ‘House Property’ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

#### **Suggested Readings:**

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

## **B.Voc (Financial Accounting & Tax Procedures) I Yr First Semester**

### **BUSINESS LAW**

Hours per Week: 4                      Credits: 4                      Marks: 100 (External: 80, Internal: 20)

**UNIT-I: INDIAN CONTRACT ACT:** Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach - Significance of Information Technology Act.

**UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:** Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

**UNIT-III: INTELLECTUAL PROPERTY RIGHTS:** Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

**UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:** Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

#### **SUGGESTED READINGS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.

## **B.Voc (Financial Accounting & Tax Procedures) I Yr First Semester**

### **INFORMATION TECHNOLOGY**

Hours per Week: 6 (T4+P2)

Credits: 6    Marks: 100 (External: 60, Viva-40 )

**UNIT-I: INTRODUCTION:** Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices. Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

**UNIT-II: OPERATING SYSTEM (OS):** Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology. Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

**UNIT-III: WORD PROCESSING:** Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

**UNIT-IV: SPREAD SHEET:** Application of work sheet/spread sheet – Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyze data with graphs & Charts. Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting - Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc).

**UNIT-V: POWER POINT PRESENTATION:** Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – Slide show – Saving - Opening and closing a Presentation – Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress). Internet & Browsing: Services available on internet – WWW – ISP – Browsers. Multimedia: Application of multimedia – Images – Graphics - Audio and Video – IT security.

#### **SUGGESTED READINGS:**

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: Anitha Goel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL,

## **B.Voc (Financial Accounting & Tax Procedures) II Yr Second Semester**

### **MANAGERIAL ECONOMICS**

**Hours per Week: 3**

**Credits: 3**

**Marks: 50 (External: 40, Internal: 10)**

Unit-1: Introduction Nature, Scope and Significance of Managerial Economics - Tools and Techniques of Analysis-Theory of Firm - Alternatives ii. Objectives of Firm - Functions of Managerial Economist in Business Firm - Impact of Information Technology on Managerial Economics - Economic factors influencing decision iii. making.

Unit - II: Demand Analysis Demand Analysis - Significance- Demand Functions - Law of Demand - Elasticity of Demand - Supply Analysis, Supply function, Elasticity of Supply - Significance of Elasticity Demand in Pricing Decision - Demand Forecasting - Techniques of Demand Forecasting. (Simple Problems)

Unit - III : Cost and Production Analysis Cost Analysis - Types of Costs and their impact on Management - Behaviour of Short run Average Cost Curves (SAC) -Behaviour of Long run Average Cost Curve (LAC) - Cost -Production Function - Types of Production Function, Linear, Quadratic, Cubic, Power and Cobb - Douglas - Managerial uses of Cost and Production function(Simple Problems).

Suggested readings :

1. Varshney & Maheshwari: Managerial Economics, Sultan Chand & Sons, New Delhi.
2. Mehta: Managerial Economics, Sultan Chand & Sons, New Delhi.
3. Joel Dean: Managerial Economics, Prentice Hall, New Delhi.
4. Mote, Paul & Gupta: Managerial Economics- Concepts and Cases, McGraw Hill, New Delhi.

## **B.Voc (Financial Accounting & Tax Procedures) II Yr Second Semester**

### **PRINCIPLES OF MANAGEMENT**

**Hours per Week: 3**

**Credits: 3**

**Marks: 50 (External: 40, Internal: 10)**

#### **UNIT- I INTRODUCTION TO FUNCTIONS OF MANAGEMENT**

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol’s 14 Principles of Management .

#### **UNIT-II: PLANNING**

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses.

#### **UNIT – III ORGANIZING**

Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

B) Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

#### **SUGGESTED READINGS:**

- 1.Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
- 2.Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
- 3.Business Organization & Management: Dr. Manish Gupta, PBP.
- 4.Organization & Management: R. D. Agarwal, McGraw Hill.
- 5.Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House



## **B.Voc (Financial Accounting & Tax Procedures) II Yr Second Semester**

### **FINANCIAL ACCOUNTING-II**

**Hours per Week: 4**

**Credits: 4**

**Marks: 100 (External: 80, Internal: 20)**

#### **Unit-I: BILLS OF EXCHANGE:**

Bills of Exchange – Definition - Distinction between Promissory note and Bills of exchange - Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills - Renewal of bills - Retiring of bills under rebate - Accommodation bills (Including problems).

#### **Unit-II: CONSIGNMENT AND JOINT VENTURE ACCOUNTS**

Consignment - Meaning – Features - Proforma invoice - Account sales - Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock -Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (Including problems). Joint Venture - Meaning – Features - Difference between Joint Venture and Consignment - Accounting Procedure - Methods of Keeping Records for Joint Venture Accounts - Method of Recording in co-ventures books - Separate Set of Books Method - Joint Bank Account - Memorandum Joint Venture Account (Including problems).

#### **Unit-III: ACCOUNTS FROM INCOMPLETE RECORDS**

Single Entry System - Meaning – Features - Difference between Single Entry and Double Entry systems - Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems).

**Unit-IV: Non-Profit Organizations:** Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet (Including problems.)

#### **SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.

## **B.Voc (Financial Accounting & Tax Procedures) II Yr Second Semester**

### **DIRECT TAXATION –II**

**Hours per Week: 4**

**Credits: 4**

**Marks: 100 (External: 80, Internal: 20)**

#### **UNIT-I: CAPITAL GAINS**

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.

#### **UNIT-II: INCOME FROM OTHER SOURCES**

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

#### **UNIT-III: CLUBBING AND AGGREGATION OF INCOME**

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income.

#### **UNIT-IV: ASSESSMENT OF INDIVIDUALS**

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability.

#### **SUGGESTED READINGS:**

- 1) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 2) Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. KapilSinghanian, Taxmann ..
- 3) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 4) Income Tax: Johar, McGraw Hill Education.
- 5) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

## **B.Voc (Financial Accounting & Tax Procedures) II Yr Second Semester**

### **COMPANY LAW**

**Hours per Week: 4**

**Credits: 4**

**Marks: 100 (External: 80, Internal: 20)**

**UNIT-I: INCORPORATION OF COMPANIES:** Company: Meaning and Definition – Characteristics - Classification – Legislation on Companies – Incorporation - Promotion – Registration - Memorandum of Association – Articles of Association – Certificate of Incorporation - Prospectus – Statement in lieu of Prospectus – Commencement of business.

**UNIT-II: MANAGEMENT OF COMPANIES:** Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance.

**UNIT-III: COMPANY SECRETARY:** Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

**UNIT-IV: COMPANY MEETINGS:** Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

#### **SUGGESTED READINGS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 4) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 5) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 6) Corporate Law: PPS Gogna, S Chand. 7) Company Law: Bagriyal AK: Vikas Publishing House

## **B.Voc (Financial Accounting & Tax Procedures) II Yr Second Semester**

### **INCOME TAX RETURNS PREPARATION PRACTICAL TRAINING AND VIVA-VOCE**

**Credits: 6**

**Marks: 100**

Preparation of ITR - 1 & 2 ITR 1: For individuals being a resident other than not ordinarily resident having Income from Salaries, one House Property, other sources (Interest etc.) and having total income up to Rs.50 lakhs. ITR 2: For individuals and HUFs not having income from profits and gains of business or profession.

Preparation of ITR- 3 & 4 ITR 3: For individuals and HUFs having income from profits and gains of business or profession. ITR 4: For presumptive income from Business & Profession

Preparation of ITR – 5 For persons other than: - (i) Individual, (ii) HUF, (iii) Company and (iv) Person filing Form ITR-7

Preparation of ITR - 6 & 7 ITR 6: For Companies other than companies claiming exemption under section 11. ITR 7: For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F).

TDS and E-filing of TDS returns Introduction to the concept of TDS; Provision regarding returns of TDS, Types of forms for filing TDS returns

#### **Suggested Readings:**

1. Singhania, V. K. and Singhania, M. (2018). Students' Guide to Income Tax (University Edition). New Delhi: Taxmann Publications Pvt. Ltd.
2. Ahuja, G. and Gupta, R. (2018). Systematic Approach to Income Tax. Gurgaon: Wolters Kluwer India.
- Singhania, V. K. (2017). Students' Guide to E- Returns with C.D. New Delhi: Taxmann Publications Pvt. Ltd.