

**University Grant Commission**

**Shikshan Prasarak Sanstha's**

**S. N. Arts, D. J. M. Commerce and B. N. S. Science College,**

**Sangamner**

**Dist. Ahmednagar – 422605**

**Curriculum for**

**Bachelor of Vocation (B.Voc)**

**In**

**ACCOUNTING AND TAXATION (AT)**

**2018-19**

## Syllabus Structure B. Vocation (Accounting and Taxation)

### First Year B.Voc Accounting and Taxation (Sem I and II)

Semester	Course	Course code and course Title
I	Theory	ATT 11 -English Communication & Soft Skills (4 credit, 60 lecture)
	Theory	ATT 12 - Book keeping and Accounting ( 4 credit, 60 lecture)
	Theory	ATT 13 - Mathematics and Statistics ( 4 credit, 60 lecture)
	Practical	ATP 111 - Practical English Communication & Soft Skills ( 6 credit, 90 lecture)
	Practical	ATP 112 - Practical Book keeping and Accounting ( 6 credit, 90 lecture)
	Practical	ATP 113 - Practical Mathematics and Statistics ( 6 credit, 90 lecture)
II	Theory	ATT 14- Computer Applications and Accounting Environment ( 4 credit, 60 lecture)
	Theory	ATT 15 – Fundamentals of Banking ( 4 credit, 60 lecture)
	Theory	ATT 16 - Financial Accounting ( 4 credit, 60 lecture)
	Practical	ATP 114 - Practical Computer Applications and Accounting Environment ( 6 credit, 90 lecture)
	Practical	ATP 115 - Practical Fundamentals of Banking ( 6 credit, 90 lecture)
	Practical	ATP 116 - Practical Financial Accounting ( 6 credit, 90 lecture)
		2 Months on the Job Training

### Second Year B.Voc Accounting and Taxation (Sem III and IV)

III	Theory	ATT 21 -Business Law (4 credit, 60 lecture)
	Theory	ATT 22 - Cost and Works Accounting ( 4 credit, 60 lecture)
	Theory	ATT 23 - Corporate Accounting ( 4 credit, 60 lecture)
	Practical	ATP 221 - Practical Business Law ( 6 credit, 90 lecture)
	Practical	ATP 222 - Practical Cost and Works Accounting ( 6 credit, 90 lecture)
	Practical	ATP 223 - Practical Corporate Accounting( 6 credit, 90 lecture)
IV	Theory	ATT 24- Income Tax ( 4 credit, 60 lecture)
	Theory	ATT 25 – Financial Management ( 4 credit, 60 lecture)
	Theory	ATT 26 - Advanced Accounting ( 4 credit, 60 lecture)
	Practical	ATP 224 - Practical Income Tax ( 6 credit, 90 lecture)
	Practical	ATP 225 - Practical Financial Management ( 6 credit, 90 lecture)
	Practical	ATP 226 - Practical Advanced Accounting ( 6 credit, 90 lecture)
		2 Months on the Job Training

### **Third Year B.Voc Accounting and Taxation (Sem V and VI)**

V	Theory	ATT 31 -Indirect Tax (GST) (4 credit, 60 lecture)
	Theory	ATT 32 - Management Accounting ( 4 credit, 60 lecture)
	Theory	ATT 33 - Capital Market And Financial Management ( 4 credit, 60 lecture)
	Practical	ATP 331 - Practical Indirect Tax (GST) ( 6 credit, 90 lecture)
	Practical	ATP 332 - Practical Management Accounting ( 6 credit, 90 lecture)
	Practical	ATP 333 - Practical Capital Market And Financial Management ( 6 credit, 90 lecture)
VI	Theory	ATT 34- Practical Auditing ( 4 credit, 60 lecture)
	Theory	ATT 35 – GST ( 4 credit, 60 lecture)
	Theory	ATT 36 - Financial Analysis and Control ( 4 credit, 60 lecture)
	Practical	ATP 334 - Practical Auditing ( 6 credit, 90 lecture)
	Practical	ATP 335 - Practical GST ( 6 credit, 90 lecture)
	Practical	ATP 336 – Practical Financial Analysis and Control ( 6 credit, 90 lecture)

# **FIRST YEAR**

# **SEMESTER**

# **I**

## SYLLABUS FOR B.VOCATIONAL (ACCOUNTING AND TAXATION)

### FIRST YEAR (Semester – I)

Semester	I		
Course Code	ATT: 11		
<b>Communication &amp; Soft Skills</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

#### Objectives

1. To develop the communicative skills of the students and thereby develop their proficiency in English language
2. To develop students' communicative competence
3. To develop oral and written communication skills so as to enable the students to present their ideas logically and effectively.
4. To encourage and enable the students to become proficient users of English language.
5. To introduce the different modes of Communication
6. To enhance their employability

#### Syllabus

<b>Communication and Soft Skills</b>			
Unit No	Topic	Learning Point	Periods
<b>1</b>	<b>Communication</b>	1.1 Meaning and Definition 1.2 Nature and scope of communication 1.3 Importance of communication 1.4 Process of communication 1.5 Barriers to effective communication 1.6 Overcoming the barriers 1.7 Non-verbal communication 1.8 Body language 1.9 Focus on English Skills- Vocabulary, Grammar 1.10 Phonetics with Special reference to Grammar	<b>12</b>
<b>2</b>	<b>Communication Skills</b>	2.1 <b>Listening skills:</b> Types of listening, difference between listening and hearing, barriers to listening, principles of effective listening 2.2 <b>Speaking skills:</b> Types of speaking, barriers to speaking, principles of effective speaking 2.3 <b>Reading Skills:</b> Types of reading- skimming, scanning, extensive reading, intensive reading, Process of reading, barriers to reading, principles of effective reading 2.4 <b>Writing skills:</b> Essentials of writing, barriers to	<b>12</b>

		writing, principles of effective writing	
<b>3</b>	<b>Verbal Communication</b>	3.1 What is verbal communication? 3.2 Types of verbal communication 3.3 Oral communication 3.4 Characteristics of oral communication 3.5 Written communication 3.6 Characteristics of written communication 3.7 Difference between oral and written communication	<b>12</b>
<b>4</b>	<b>Non-verbal Communication</b>	4.1 What is non-verbal communication? 4.2 Characteristics of non-verbal communication 4.3 Types of non-verbal communication: Body language/kinesics, paralanguage/vocalic, space language/proxemics, sign language/symbols and signs, time language/chronemics, touch language/haptics, physical appearance 4.4 Elements of Body language/kinesics 4.5 Professional dressing and body language	<b>12</b>
<b>5</b>	<b>Feedback</b>	5.1 Types of feedback 5.2 Principles of feedback 5.3 Functions of feedback 5.4 Significance of feedback in communication	<b>12</b>
		Total	<b>60</b>

### Learning Resources:-

1. Matila Treece: Successful Communication: Allyun and Bacon Pubharkat.
2. Jon Lisa Integrated skills in Tourist Travel Industry Logman Groups Ltd.
3. Robert T. Reilly- Effective Communication in Tourist Travel industry Dilnas Publication.
4. Boves. Thills Business Communication Today Mcycans Hills Publication.
5. Dark Studying International Communication Sage Publication.
6. Murphy Hidder and Thomas: effective Business Communication McGraw Hill.
7. Thorat,A. and Lokhandwala, M.(2009),Enriching Oral and Written Communication [OBS
8. Mohanraj J. and Mohanraj S. (2001), English Online [OBS]
9. Seely (2006), Oxford Guide to English speaking and writing [OUP]
10. Dutt, P. Kiranmal, GeethaRajeevan, CLN Prakash (2008), A Course in communication Skills [Foundation Books]
11. Anderson, Keith, John Maclean, Tony Lynch (2007), Study Speaking [CUP]
12. Goodale, Malcolm (2008), Professional Presentations [CUP]
13. Morley, David (2007), The Cambridge Introduction to Creative Writing [CUP]
14. Dutt, P. Kiranmal and Geetha Rajeevan (2007), A Course in Listening and Speaking (Vol. I & II) [Founds]
15. Sasikumar, V., P. Kiranmal Dutt and Geetha Rajeevan (2007), Basic Communication



Skills [Foundation Books]

16. O'Connor, J. D. – Better English Pronunciation (Latest Edition with CD)

17. Narayanswamy – Strengthen Your Writing (OBS)

## SYLLABUS FOR B.VOCATIONAL (ACCOUNTING AND TAXATION)

### FIRST YEAR (Semester – I)

Semester	I		
Course Code	ATT: 12		
<b>Book keeping and Accounting</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

#### Objectives

1. To enable the learners to understand basic understanding of Book Keeping and Accountancy.
2. To provide the analytical ability among arts students and prepare them for employability

<b>Introduction: <u>Book keeping and Accounting</u></b>			
Unit No	Topic	Learning Point	Periods
<b>1</b>	<b>Introduction to Book Keeping and Accountancy</b>	1.1 Concept, Objectives, Importance and utility, Difference between Book Keeping and Accountancy. 1.2 Basic accounting terminologies, Basis of accounting (Cash and Accrual)	<b>10</b>
<b>2</b>	<b>Double Entry Book Keeping</b>	2.1 Concept, Objectives, Importance and utility, Difference between Book Keeping and Accountancy. Types and Forms. 2.2 Basic accounting terminologies, Basis of accounting (Cash and Accrual) 2.3 Theoretical base of Accounting – Concepts, Conventions and Principles.	<b>10</b>
<b>3</b>	<b>Double Entry Book Keeping</b>	3.1 Concept, Fundamentals of double entry Book-Keeping 3.2 Source documents required for Accounting 3.3 Withdrawal Slip, Cheque (Bearer, Order, Crossed), Bank Pass Book , Bank Statements.	<b>10</b>
<b>4</b>	<b>Journals</b>	4.1 Journal- Meaning , Importance and Utility of Journal , Specimen of Journal, 4.2 Writing of Journal Entries Tourism 4.3 Difference between Journal and ledger.	<b>10</b>
<b>5</b>	<b>Bank Reconciliation</b>	5.1 Meaning definition Importance 5.2 Preparation of BRF and Rectification of Errors	<b>10</b>
<b>6</b>	<b>Accounting Standard</b>	6.1 Introduction, Concept and application of Accounting Standard 6.2 Application of Ind- AS 6.3 Application of IFRS	<b>10</b>

			Total	<b>60</b>
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**Learning Resources:**

1. Book –keeping and accountancy standard XI – published by the Maharashtra State Board of Secondary and Higher Education.
2. Accountancy – NCERT ,New Delhi for XI standard
3. Accountancy –XI CBSE
4. Introduction to Accounting – S.N.Maheshwari –Vikas Publishing house Pvt.Ltd. NOIDA

## SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)

### FIRST YEAR (Semester – I)

<b>Semester</b>	<b>I</b>		
<b>Course Code</b>	<b>ATT: 13</b>		
<b>Mathematics and Statistics</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

#### Objectives:

1. To prepare for competitive examinations
2. To understand the concept of Simple interest, compound interest and the concept of EMI.
3. To understand the concept of shares and to calculate Dividend
4. To understand the concept of population and sample.
5. To use frequency distribution to make decision.
6. To understand and to calculate various types of averages and variations.
7. To understand the concept and application of profit and loss in business.
8. To solve LPP to maximize the profit and to minimize the cost.
9. To use correlation and regression analysis to estimate the relationship between two variables.
10. To understand the concept and techniques of different types of index number

<b>Mathematics and Statistics</b>			
<b>Unit No</b>	<b>Topic</b>	<b>Learning Point</b>	<b>Periods</b>
<b>1</b>	<b>Pre-requisites</b>	1.1 Natural Numbers and Integers 1.2 H.C.F and L.C.M. 1.3 Fractions- addition, subtraction multiplication and division of two or more fractions 1.4 Laws of Indices 1.5 Ratio and Percentage 1.6 Proportion and partnership.	<b>10</b>
<b>2</b>	<b>Interest</b>	2.1 Simple Interest 2.2 Compound interest (nominal and effective rate of interest ) 2.3 Equated Monthly Installments (EMI) (Reducing and flat rate of interest) 2.4 .Examples	<b>08</b>
<b>3</b>	<b>Shares and dividends</b>	3.1 Concept of Shares, face value, market value, Net Asset Value 3.2 Equity Shares and Preference shares 3.3 Dividend 3.4 Bonus Shares 5. Examples.	<b>08</b>

<b>4</b>	<b>Population and Sample</b>	<p>4.1 1. Definition and concept of Statistics</p> <p>4.2 Scope of Statistics in Economics, Management Science and Industry</p> <p>4.3 Concept of Population and Sample.</p> <p>4.4 Methods of Sampling: Simple Random Sampling and Stratified Random Sampling (Description of procedures only)</p>	<b>07</b>
<b>5</b>	<b>Measures of dispersion</b>	<p>5.1 Concept of Dispersion</p> <p>5.2 Measures of Dispersion – Range, Variance and Standard Deviation (S.D.) for Grouped and ungrouped data</p> <p>5.3 Measures of relative dispersion- Coefficient of range and coefficient of Variation</p> <p>5.4 Examples</p>	<b>08</b>
<b>6</b>	<b>Correlation and Regression</b>	<p>6.1 Concept of Bivariate data, correlation using scatter diagram</p> <p>6.2 Karl Pearson’s Coefficient correlation for ungrouped data</p> <p>6.3 Spearman’s Rank correlation coefficient</p> <p>6.4 Concept of regression, lines of regression</p> <p>6.5 . Regression as prediction Model</p> <p>6.6 Examples</p>	<b>10</b>
<b>7</b>	<b>Index number</b>	<p>7.1 Concept of Index Number</p> <p>7.2 Construction of Price Index Number</p> <p>7.3 Laspeyre’s, Paasche’s and Fisher’s Method</p> <p>7.4 Family Budget and Aggregate Expenditure Method</p> <p>7.5 Concept of – Cost of Living /Consumer Price Index</p> <p>7.6 SENSEX and NIFTY</p> <p>7.7 Examples</p>	<b>10</b>
		Total	<b>60</b>

**Learning Resources:**

1. Practical Business Mathematics by S.A.Bari (New Literature Publishing Company)
2. Business Mathematics by V.K.Kapoor (Sultan Chand And Sons)
3. Fundamentals of Statistics by S.C.Gupta (Himalaya Publishing House)
4. Basic Statistics by B.L.Agrawal (New Age International Publishers)
5. Statistical Methods by S.P.Gupta (Sultan Chand And Sons)

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)**

**FIRST YEAR (Semester – I)**

Semester	I		
Course Code	ATP: 111		
<b>Practical English Communication &amp; Soft Skills</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

**Objectives:**

- 1) Development of Oral Skill in students
- 2) Improve vocabulary of students
- 3) Improvement in grammar
- 4) Develop the English writing skill in students
- 5) Learn to write a Business Letter
- 6) Development of Listening Skill in students

Unit No	Unit Title	Periods
1	Listening Skill	18
2	Verbal and Non-Verbal Communication	24
3	Writing Skill 3.1notice 3.2Formal letter 3.3Email 3.4Biodata 3.5Report(survey and investigative report) 3.6Descriptive and narrative paragraph 3.7Public notice, preparing information brochure 3.8Preparaing a newspaper advertisement	24
4	Oral Skill 4.1facing an interview 4.2 giving presentation using audio visual aids 4.3 Speech 4.4 group discussion 4.5 telephone conversion 4.6 conversion skill (Greeting and responses, introducing oneself and others, to request, thanking, apology etc.)	24
	<b>Total Periods</b>	<b>90</b>

## SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)

### FIRST YEAR (Semester – I)

Semester	I		
Course Code	ATP: 112		
Practical Book keeping and Accounting			
Total Credit: 06		Total Periods: 90	

#### Objectives:

- 1) Introduction to Tally Erp.9 Software
- 2) To maintain books of Accounts with the help of Tally Erp.9 Software
- 3) To maintain payroll
- 4) To make GST Entries
- 5) Field visit

Unit No	Unit Title	Periods
1	Tally introduction	6
2	Company creation, selection, Alteration, delete	6
3	Ledger creation, selection, Alteration, delete	6
4	Group creation, selection, Alteration, delete	6
5	Trial balance	6
6	Voucher entries	6
7	Inventories/stock creation	6
8	Inventories/Stock Transfer	6
9	Interest Calculation	6
10	Bank Reconciliation Statement (BRS)	6
11	Tax Deducted at Source (TDS)	6
12	Tax Collected at Source (TCS)	6
13	Payroll	6
14	Goods & Services Tax (GST)	6
15	Shortcut Keys	6
	<b>Total Periods</b>	<b>90</b>

## SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)

### FIRST YEAR (Semester – I)

Semester	I		
Course Code	ATP: 113		
Practical Fundamentals of Mathematics			
Total Credit: 06		Total Periods: 90	

#### *Objectives:*

- 1) Introduction to Basic of Mathematics in Excel.
- 2) To understand the Calculation of Simple interest, compound interest and EMI in excel.
- 3) To understand the Calculation of shares and Dividend in excel.
- 4) To application of Mean, Median, and Mode in excel.
- 5) To represent the data in a Statistical form.

Unit No	Unit Title	Periods
1	Introduction to Mathematics	6
2	Introduction to MS-Excel	6
3	Calculation of H.C.F and L.C.M.	6
4	Fractions- Addition, Subtraction -Multiplication and Division of Two or more Fractions	6
5	Ratio and Percentage	6
6	Proportion and Partnership	6
7	Simple Interest	6
8	Compound Interest	6
9	Equated Monthly Installments (EMI)	6
10	Shares and Dividends	6
11	Profit and Loss	6

12	Measures of Central Tendency	6
13	Standard Deviation	6
14	Correlation	6
15	Statistical Representation of Data	6
	<b>Total Periods</b>	<b>90</b>



**SEMESTER**

**II**

## SYLLABUS FOR B.VOCATIONAL (ACCOUNTING AND TAXATION)

### FIRST YEAR (Semester – II)

Semester	II		
Course Code	ATP: 114		
Computer Applications and Accounting Environment			
Total Credit: 04		Total Periods: 60	

#### Objective:

1. To make the students familiar with Computer environment.
2. To make the students familiar with the basics of Operating System and business communication tools.
3. To make the students familiar with basics of Network, Internet and related concepts.
4. To make awareness among students about applications of Internet in Commerce.
5. To enable students to develop their own web site.

#### Syllabus:

COMPUTER APPLICATIONS AND ACCOUNTING ENVIRONMENT			
Unit No	Topic	Learning Point	Periods
1	Introduction to computers	1.1 Introduction to computers 1.2 characteristics of computer, 1.3 software, hardware, high level language, low level language 1.4 System Concepts – Definition, elements, characteristics, system development stages in brief 1.5 Application of MS Word and Excel.	08
2	EDP	2.1 EDP – Definition, advantages and disadvantages 2.2 MIS – Concepts- definition, meaning of terms, characteristics, limitations and advantages 2.3 case study – application of MIS in industry	08
3	Internet	3.1 Concepts, How internet works, browser concept, 3.2 applications of internet, e-mail creating email account receiving and sending e-mails, email attachments, 3.3 email Netiquettes, common email error messages.	08
4	Introduction to	4.1 Introduction Accounting software –	

	<b>Accounting software</b>	Features of Tally, 4.2 Creation of company accounts only and accounts with, groups and ledgers, vouchers entry with bill wise details, 4.3 Interest computation Reports – Profit and loss account, balance sheet, 4.4 Inventory Computation, Forms and reports	<b>10</b>
<b>5</b>	<b>Inventory Accounting</b>	5.1 Stock Groups Multiple Stock Groups Stock Categories 5.2 Multiple Stock Categories 5.3 Units of Measure 5.4 Godowns Stock Items	<b>10</b>
<b>6</b>	<b>Inventory Management</b>	5.3 Bill wise details Cost centers and Cost Categories 2hr 5.4 Multiple currencies 5.5 Interest calculations 5.6 Budget and controls Scenario management 5.7 Bank Reconciliation	<b>16</b>
		Total	<b>60</b>

### Learning Resources:

1. Computer concepts and applications by D.H. Sunders
2. Computer today by D.H. Sunders 3
3. System analysis and Design by Awad
4. System analysis and Design by V.K.Jain
5. Management Information system by Gorden Davis (Tata McGraw hill)
6. Management Information system by Laudon and Laudon
7. Computerised Financial Accounting using tally – Rajan Chougale

# SYLLABUS FOR B.VOCATIONAL (ACCOUNTING AND TAXATION)

## FIRST YEAR (Semester – II)

Semester	II		
Course Code	ATP: 115		
Fundamentals of Banking			
Total Credit: 04		Total Periods: 60	

### Objectives:

1. To acquaint the students with the fundamentals of banking.
2. To develop the capability of students for knowing banking concepts and operations.
3. To make the students aware of banking business and practices.
4. To give thorough knowledge of banking operations.
5. To enlighten the students regarding the new concepts introduced in the banking system.

### Syllabus:

Banking and Finance			
Unit	Topic	Learning Points	Periods
1	Evolution of banking	1.1 Origin, Meaning and Definition of 'Bank' 1.2 Evolution of banking- In Global. 1.3 Evolution of banking in India. 1.4 Structure of Indian Banking System	10
2	Functions of Bank	<b>2.1 Primary functions:</b> A) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Time deposits-Recurring and Fixed deposits, Flexi Deposits(Auto Sweep) B) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing, Discounting of bills, <b>2.2 Secondary functions:</b> A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as a dealer in foreign exchange.	10
3	Reserve Bank of India (RBI)	3.1 Evolution of the Reserve Bank of India, Organization and Management of the RBI <b>3.2 Functions of the RBI:</b> Issue and Management of currency Banker to the government Bankers' bank: lender of the last resort, central clearance Supervision of banking system, controller of credit- Qualitative and	10

		Quantitative methods of credit control, Custodian of foreign exchange reserves Collections and furnishing of credit information Agricultural finance, Export finance, Industrial finance <b>3.3 Changing role of RBI:</b> Promotional role, Development role & Super regulation work.	
<b>4</b>	<b>Nationalized banks</b>	4.1 Social control over banks, Nationalization of banks - Arguments for and against nationalization, 4.2 Objectives of nationalization, Progress of nationalized banks pertaining to branch expansion, deposit mobilization, credit development and priority sector lending: Lead Bank Scheme.	<b>10</b>
<b>5</b>	<b>Methods of Remittances</b>	5.1 Demand drafts, bankers' Cheques and Truncated Cheques 5.2 Electronic Funds Transfer- RTGS, NEFT and SWIFT 5.3 Digital Financial Services and its application.	<b>10</b>
<b>6</b>	<b>Technology in Banking</b>	6.1 Need and importance of technology in banking 6.2 E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking, SWIFT (Society for Worldwide Inter-bank Financial Telecommunication) 6.3 Concept and benefits of Core Banking Solution.	<b>10</b>
		Total	<b>60</b>

### Learning Resources:

1. Practice and Law of Banking- G.S.GiII
2. Banking: Law and Practice- P.N. Varshney
3. Banking: Theory and practice- E.Gordon, K. Talraj
4. Banking: Law and practice in India- Tannan
5. Banking: Law and practice in India- Maheshwari
6. Fundamentals of Banking- Dr. G.V.Kayandepatil, Prof. B.R.Sangle, Dr.
7. G.T.Sangle, Prof. N.C.Pawar
8. Banking: Law and Practice- Prof. Mugle
9. Banking and financial system - Vasant Desai
10. Banking theory and practice- K.C.Shekhar
11. Fundamentals of banking'- Dr. R.S.S.Swami
12. Annual Report on trends and progress of banking in India- R.B.I.
13. Toor N. S., Handbook of Banking Information.

# SYLLABUS FOR B.VOCATIONAL (ACCOUNTING AND TAXATION)

## FIRST YEAR (Semester – II)

Semester	II		
Course Code	ATP: 116		
Financial Accounting			
Total Credit: 04		Total Periods: 60	

### Objectives:

1. To impart the knowledge of various accounting concepts .
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

### Syllabus:

Financial Accounting			
Unit	Topic	Learning Points	Periods
1	<b>Piecemeal Distribution of Cash</b>	1.1 Meaning and Introduction, 1.2 Surplus Capital Method and Maximum Loss Method	12
2	<b>Amalgamation of Partnership Firms:-</b>	2.1 Meaning and Introduction, 2.2 Objectives, Methods of accounting	12
3	<b>Conversion of a partnership firm into a limited company</b>	3.1 Meaning and introduction, objectives, effects, methods of calculation of purchase consideration (Net Asset and Net Payment method), 3.2 accounting procedure in the books of the firm and balance sheet of new company	12
4	<b>Departmental Accounts</b>	4.1 Meaning and Introduction, Methods and Techniques, 4.2 Allocation of expenses, Inter Departmental Transfers, Provision for unrealized profits	12
5	<b>Accounts of Not for Profit concerns</b>	5.1 Introduction, meaning and features of Not for Profit concerns. 5.2 Receipts and Payments Account meaning and features. Distinction between Income and Expenditure account. 5.3 Preparation of Income and Expenditure Account and Balance Sheet with the following	12
		<b>Total</b>	<b>60</b>

### **Learning Resources:**

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi) 2
2. Financial Accounting: By A. Mukharji & M. Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)
4. Financial Accounting: By Dr. K.N. Jagtap, Dr. S. Zagade & Dr. A.H. Gaikwad (Success Publications, Pune)
5. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
6. Advanced Accountancy: By S.P. Jain & K.N. Narang ( Kalyani Publishers, New Delhi)
7. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)

**SYLLABUS FOR B.VOCATIONAL (ACCOUNTING AND TAXATION)  
FIRST YEAR (Semester – II)**

<b>Semester</b>	<b>II</b>		
<b>Course Code</b>	<b>ATP: 114</b>		
<b>Practical Computer Applications and Accounting Environment</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

**Objectives:**

1. To make the students familiar with Computer environment.
2. To make the students familiar with the basics of Operating System and business communication tools.
3. To make the students familiar with System Software, System Unit.
4. To make awareness among students Internet, The Web and Electronic Commerce
5. To Master digital skills in fast growing IT World.
6. To enable students to develop their own web site.
7. To Master Job Readiness and Self Employability in Digital Space

<b>Unit No</b>	<b>Unit Title</b>	<b>Periods</b>
1	Introduction to Computer	6
2	Input- Output Devices	6
3	Introduction to MS-Office	6
4	Windows 10	6
5	MS-Word	6
6	MS-Excel	6
7	MS- Power Point Presentation	6
8	MS- Outlook	6
9	Internet Explorer	6
10	Mobile App	6
11	Websites	6
12	E-mail	6
13	Social Media	6
14	Cyber Security	6
15	Web-site creation	6
	<b>Total Periods</b>	<b>90</b>



## SYLLABUS FOR B.VOCATIONAL (ACCOUNTING AND TAXATION)

### FIRST YEAR (Semester – II)

Semester	II		
Course Code	ATP: 115		
Practical Fundamentals of Banking			
Total Credit: 06		Total Periods: 90	

#### Objectives:

1. To acquaint the students with the fundamentals of Economics
2. To understand the concept of Demand, Supply, Equilibrium.
3. To make the students aware about Market and Theory of Money
4. To acquaint the students with the fundamentals of banking.
5. To develop the capability of students for knowing banking concepts and operations.
6. To make the students aware of banking business and practices.
7. To give thorough knowledge of banking operations.
8. To enlighten the students regarding the new concepts introduced in the banking system.

Unit No	Unit Title	Periods
1	Introduction to Economics	6
2	Current Scenario of Indian Economy	6
3	Case Study	6
4	Theory of Demand	6
5	Theory of Supply	6
6	Equilibrium	6
7	Market- Basics, Case Study	6
8	Money	6
9	Introduction to Banking	6
10	Functions of Banking	6
11	Saving Deposits	6
12	Interest on Loan	6
13	Loan –EMI	6
14	Function of RBI	6
15	Case Study	6
<b>Total Periods</b>		<b>90</b>

# SYLLABUS FOR B.VOCATIONAL (ACCOUNTING AND TAXATION)

## FIRST YEAR (Semester – II)

Semester	II		
Course Code	ATP: 116		
<b>Practical Financial Accounting</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

### Objectives:

1. To acquaint the students with the Financial Accounting
2. To understand the concept of piecemeal distribution.
3. To make the students aware about Conservation.

Unit No	Unit Title	Periods
1	Piecemeal Distribution (Surplus Capital Method)	9
2	Piecemeal Distribution (Maximum Loss Method)	9
3	Amalgamation (Revaluation Method)	9
4	Amalgamation (Realization Method)	9
5	Conversion of Partnership Firm	9
6	Allocation of Expenses	9
7	Departmental Accounting	9
8	Provision of Unutilized Profits	9
9	Receipt and Payments Accounts	9
10	Final Accounts of Not for Profit Concerns	9
	<b>Total Periods</b>	<b>90</b>

# **SECOND YEAR**

# **SEMESTER**

## **III**

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)**

**SECOND YEAR (Semester – III)**

<b>Semester</b>	<b>III</b>		
<b>Course Code</b>	<b>ATT 21</b>		
<b>Business Law</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

**Objectives:**

1. To impart students with the knowledge of fundamentals of Company Law.
2. To update the knowledge of provisions of the Companies Act of 2013.
3. To apprise the students of new concepts involving in company law regime
4. To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
5. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business
6. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

<b>BUSINESS LAW</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Introduction to Contract act 1872</b>	1.1 Definition of Contract and Formation of Contract (Section 1 to 9). 1.2 Agreement that are enforceable by law (Section 10 to 11). 5.8 Consent and Free Consent - Voidable Contracts (Section 12 to 22). 5.9 Void Agreements (Section 23 to 30). 5.10 Contingent Contracts (Chapter III - Section 31 to 36). 5.11 Anticipatory Breach of Contract (Section 39). 5.12 . Discharge of Contract by performance, Breach, Frustration, Agreement, Accord and Satisfaction, Operation of Law.	<b>10</b>
<b>2</b>	<b>Contract Act, 1872</b>	2.2 Contract of Indemnity 2.3 Contract of Guarantee 2.4 Contract of Bailment 2.5 Contract of Pledge 2.6 Contract of Agency 2.7 Stamp Duty and Application.	<b>10</b>
<b>3</b>	<b>Sale of Goods Act, 1930</b>	3.1 Sale and agreement to sell. 3.2 Different types of Goods and Price (section 6 to 10 ) 3.3 Conditions and Warranties (Section 11 to 17 ) 3.4 When does the property in goods pass to the	<b>10</b>

		buyer (Section 18 to 25 )	
<b>4</b>	<b>The Companies Act, 2013</b>	4.1 Definition, Features of a Company 4.2 Registration of a Company 4.3 Types of Companies. 4.4Memorandum of Association- Definition, importance and clauses, Doctrine of Ultra Virus, Doctrine of Indoor Management, Doctrine of Constructive Notice. 4.5Articles of Association- Definition, importance and contents. 4.6 Membership of a Company-Its acquisition and Cessation, Rights and Duties of Members.	<b>10</b>
<b>5</b>	<b>Maharashtra Co-operative Societies Act, 1960</b>	5.1Definition and Features of A Co-operative Society 5.2 Formation and Registration 5.3 Types of Co-operative societies 5.4 Membership	<b>10</b>
<b>6</b>	<b>Consumers Protection Act, 1986</b>	6.1 Introduction 6.2 Consumer Protection Councils 6.3 Consumer Disputes Redressal Agencies	<b>10</b>
		Total	<b>60</b>

### Learning Resources:

1. Business and Corporate Law :- Dr. Kaur Harpreet, Lexis Nexis (2013)
- 2) Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
- 3) Business Laws :- Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
- 4) Business and Commercial Laws:-Sen And Mitra
- 5) An Introduction to Mercantile Laws :-N.D.Kapoor
- 6) Business Laws :- N.M.Wechlekar
- 7) Company Law :-Avtar Singh
- 8) Business Law for Management :-Bulchandani K.R
- 9) Negotiable Instruments Act :-Khergamwala
- 10) Intellectual Property Law:-P.Narayan.
- 11)Cyber Laws :- Krishna Kumar
- 12)Consumer Protection Act In India :-Niraj Kumar
- 13)Consumer Grievance Redressal under CPA :-Deepa Sharma.
- 14)Business Law – Dilip Shinde, Kiran Nerkar, Shantnu Jog, Anant Deshmukh

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – III)**

Semester	III		
Course Code	ATT 22		
<b>Cost and Works Accounting</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

**Objectives:**

1. Basic Cost concepts.
2. Elements of cost.
3. Ascertainment of Material and Labour Cost.

**Syllabus**

<b>Cost and Works Accounting</b>			
<b>Unit No</b>	<b>Topic</b>	<b>Learning Point</b>	<b>Periods</b>
<b>1</b>	<b>Basics Of Cost Accounting</b>	1.1 Concept of Cost, Costing, 1.2 Cost Accounting and Cost Accountancy. Limitations of Financial Accounting. Origin of Costing. 1.3 Objectives of Costing. Advantages & Limitations of Costing. 1.4 Difference Between Financial Accounting and Cost Accounting. Cost Units and Cost Center.	<b>12</b>
<b>2</b>	<b>Elements Of Cost</b>	2.1 Material, Labour and other Expenses. 2.2 Classification of Costs 2.3 Preparation of Cost Sheet, Quotation, Tenders	<b>12</b>
<b>3</b>	<b>Material Control</b>	3.1 Need and Essentials of Material Control. 3.2 Functions of Purchase Department. 3.3 Purchase Procedure. Purchase Documentation. 3.4 Stock Levels. Economic Order Quantity. (EOQ)	<b>12</b>
<b>4</b>	<b>Material Accounting</b>	4.1 Stores Location and Layout. 4.2 Types of Stores Organization. 4.3 Classification and Codification of Material. Stores and Material Records – Bin Card, & Store Ledger etc. 4.4 Issue of Material and Pricing Methods of Issue of Material:- (a) FIFO. (b) LIFO. (c) Simple Average (AS 2) 4.5 Methods. (d)Weighted Average Methods. Stock valuation, Use of computers in store Accounting	<b>12</b>
<b>5</b>	<b>Inventory Control</b>	5.1 Inventory control :, Periodic and Perpetual Method. 5.2 ABC Analysis.	<b>12</b>
		Total	<b>60</b>

**Learning Resources:**

1. S.P. Lyengar – Cost Accounting Principles and Practice, Sultan Chand , & Sons Accounting Taxman's, New Delhi.
2. . M.N. Arora – Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. New Delhi.
3. S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
4. B.L. Lall and G.L. Sharma – Theory and Techniques of CostAccounting. Himalaya Publishing House, New Delhi.
5. V.K. Saxena and Vashista – Cost Accounting – Text book. Sultan Chand and Sons – New Delhi
6. V.K. Saxena and Vashista – Cost Audit and Management Audit.Sultan Chand and Sons – New Delhi
7. Jain and Narang – Cost Accounting Principles and Practice. Kalyani Publishers
8. N.K. Prasad – Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd.,Calcutta.
9. . N.K. Prasad – Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.



**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)**  
**SECOND YEAR (Semester – III)**

Semester	III		
Course Code	ATT 23		
<b>Corporate Accounting</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

**Objectives:**

1. To make aware the students about the conceptual aspect of corporate accounting
2. To enable the students to develop skills for Computerized Accounting
3. To enable the students to develop skills about accounting standards

**Syllabus:**

<b>Corporate Accounting</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Accounting Standards:-</b>	Detailed Study of Accounting Standards 1,2,4,9 with Practical Examples numerical case studies, Application nature	<b>10</b>
<b>2</b>	<b>Company Final Accounts:-</b>	Preparation of Final Accounts- Forms and contents as per Provisions of Companies Act 2013	<b>12</b>
<b>3</b>	<b>Accounting for Internal Reconstruction</b>	Alteration of Share Capital, Reduction of Share Capital- Accounting Entries and preparation of Balance Sheet After Internal Reconstruction	<b>12</b>
<b>4</b>	<b>Accounting for Amalgamation, Absorption and External Reconstruction of Companies</b>	Meaning- Vendor and Purchasing Companies- Purchase Consideration- Accounting entries- and Preparation of Balance Sheet after Amalgamation, Absorption and External Reconstruction.	<b>16</b>
<b>5</b>	<b>Company Liquidation Accounts:-</b>	Meaning of Liquidation- Modes of winding up – (a) Preparation of Liquidator final statement of Account (b) Preparation of Statement of Affairs and Deficiency Account.	<b>10</b>
		Total	<b>60</b>

**Learning Resources:**

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang ( Kalyani Publishers)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons)
- 4 Company Accounts: By S.P. Jain & K.L. Narang
- 7 Corporate Accounting: By Mukharji & Hanif

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)**  
**SECOND YEAR (Semester – III)**

Semester	III		
Course Code	ATP 221		
<b>Practical Business Law</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

**Objectives:**

1. To impart students with the knowledge of fundamentals of Company Law.
2. To update the knowledge of provisions of the Companies Act of 2013.
3. To able to know about formation of company and preparation of documents necessary for the functioning of company.

**Syllabus:**

<b>Practical – Business Law</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Periods</b>
1	Formation and Registration of Company	15
2	Registration of Shop Act License	15
3	Registration of Pan Card	10
4	Registration of GST Portal for GST Number	15
5	Registration of Udyog Aadhar	10
6	Formation and Registration of Co-operative Society	15
7	A Study of Consumer Protection Councils	10
	<b>Total</b>	<b>90</b>

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)**  
**SECOND YEAR (Semester – III)**

Semester	III		
Course Code	ATP 222		
<b>Practical Cost and Works Accounting</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

**Objectives:**

1. To prepare Cost Sheet, Tenders and Quotations
2. To know how to maintain stock levels
3. To study about methods of issue of stock

**Syllabus:**

<b>Practical – Cost and Works Accounting</b>		
Unit No.	Practical Topic	Periods
1	Preparation of Cost Sheet	10
2	Preparation of Quotation	9
3	Preparation of Tender	9
4	Determination of Stock level of Company	9
5	Calculation of Economic order Quantity	9
6	Preparation of Stock Ledger of Stock Department	8
7	Study of Methods of issue of material within an Industry – FIFO Method	9
8	Study of Methods of issue of material within an Industry – LIFO Method	9
9	Study of Weighted Average Method	9
10	Inventory Control.	9
	Total	90

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)**  
**SECOND YEAR (Semester – III)**

Semester	III		
Course Code	ATP 223		
<b>Practical Corporate Accounting</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

**Objectives:**

1. To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.
2. To solve final accounts of Corporates.

**Syllabus:**

<b>Practical – Corporate Accounting</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Periods</b>
1	A Study of Purchase Consideration & its Application in Excel	15
2	Accounting for Amalgamation & its Application	15
3	Accounting for Internal Reconstruction & its Application in Excel	15
4	Accounting for External Reconstruction	15
5	Accounting for Company Liquidation & its Application in Excel	15
6	Accounting for Company Final Account & its Application	15
	Total	90

# **SEMESTER**

# **IV**

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – IV)**

Semester	IV	
Course Code	ATT 24	
<b>Income Tax</b>		
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>

**Objectives:**

1. To gain knowledge of the provisions of Income – tax including Rules pertaining their relating to the following topics.
2. To develop ability to calculate taxable Income of ‘Individual’ and ‘Hindu Undivided Family assesses.

**Syllabus:**

<b>Income Tax</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Introduction</b>	History of Income Tax in India – Fundamental Concepts and definitions under Income Tax Act, 1961 – Assesee ,Assessment Year Previous Year, , Income, Agriculture Income, Residential status and Incidence of Tax–Income Exempt from tax – Concept of Capital & Revenue	<b>10</b>
<b>2</b>	<b>Heads Of Income: Salaries &amp; House Property</b>	<b>Salaries:</b> Chargeability –Allowances and Taxability – Perquisites – Valuation of perquisites – Provident Funds – Deduction from salaries <b>Income from House Property:</b> Annual Value-Self occupied property and let out property –deemed to be let out property – Permissible deductions.	<b>10</b>
<b>3</b>	<b>Heads Of Income :Business &amp; Profession</b>	Profits & Gains of Business or Profession: Meaning of Business, Profession and Vocation- deductions expressly allowanced – Depreciation –Specific disallowances – Methods of accounting – Maintenance of Books of Account – Audit of Accounts [Theory & Problems] 3 CB and 3 CD	<b>10</b>
<b>4</b>	<b>Heads Of Income :Capital Gains</b>	Capital Gains: Meaning, Short term and long term Gains. Calculation of Tax	<b>10</b>
<b>5</b>	<b>Income From Other Sources</b>	. Income from Other Sources: Chargeability – Deductions – Amounts not deductible	<b>10</b>
<b>6</b>	<b>Computation Of Taxable Income And Procedure</b>	Clubbing of income – Set off and carry forward of losses – Deductions from Gross Total Income – Computation of Taxable Income of an Individual Tax deducted at source-Return of Income-Advance payment of Tax- methods of Payment of tax-forms of Return-Refund of Tax, Organization structure of Income Tax Authorities and their function. Income computation and Disclosure of Standard (ICDS).	<b>10</b>
		Total	<b>60</b>

**Learning Resources:**

- 1 Dr. VinodSinghania: Direct Taxes, Law and Practice
2. Dr. Bhagawati Prasad: Direct Taxes
3. GirishAhuja and Ravi Gupta: Direct Taxes
4. T. N. Manoharan: Hand Book of Income Tax Laws
5. B.B.Lal&N.Vashisht: Direct Taxes (Pearson)
6. S. S. Gupta: Service Tax (Taxmann)
7. R. Mohan Lavis : Service Tax (Bharat Publishers, New Delhi)Jaico Publishing House

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – IV)**

Semester	IV	
Course Code	ATT 25	
<b>Financial Management</b>		
<b>Total Credit: 04</b>	<b>Total Periods: 60</b>	

**Objectives:**

1. To develop ability to analyze and interpret various tools of financial analysis and planning.
2. To gain knowledge of management and financing of working capital.
3. To understand concepts relating to financing and investment decision.

**Syllabus:**

<b>Financial Management</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Financial Management.</b>	Meaning & definition of Financial Management, Role of Finance Manager, Goals of Financial Management, Financial systems in India – Financial Assets, Financial Markets, Financial Intermediaries, Regulatory Infrastructure (RBI,SEBI), Trends in Indian Financial System	<b>12</b>
<b>2</b>	<b>Investment Decisions</b>	Capital Expenditure Decisions, Capital budgeting-purpose, process, types of capital investment decisions, capital budgeting techniques, capital rationing, Investment Decision Methods – Average Rate of Return (ARR), Pay Back, Internal Rate of Return(IRR), Present Value Approach	<b>12</b>
<b>3</b>	<b>Financial Statements and Financial Analysis.</b>	Financial Statements – Concept, their anatomy, Balance Sheet and its utility, Income Statement and its utility, limitation of financial statements. Financial Analysis –Types of analysis, utility, Techniques of Financial Analysis Fund Flow Analysis	<b>12</b>
<b>4</b>	<b>Overview of Management of Working Capital</b>	Nature of working capital, understanding working capital management- its significance –circular flow concept, Factors affecting working capital Requirements, Financing of working capital	<b>12</b>
<b>5</b>	<b>Management of Working Capital-</b>	Problems of Managing cash, strategies of cash management, allocation of funds between cash, near cash assets , inventory management – determining optimum level of inventory and problems Receivables management, its goals, formulating suitable credit policy, designing collection policy	<b>12</b>
		Total	<b>60</b>



**Learning Resources:**

1. M.Y. Khan: Indian financial system-Tata Mcgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi& Franco Modigliani : Capital markets institutions and instruments – Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.

## SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)

### SECOND YEAR (Semester – IV)

<b>Semester</b>	IV		
<b>Course Code</b>	ATT 26		
<b>Advanced Accounting</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

#### Objectives:

1. To impart the knowledge of various accounting concepts
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

#### Syllabus:

<b>Advanced Accounting</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Accounting Standards &amp; Financial Reporting (Introduction to IFRS-Fair Value Accounting)</b>	Brief Review of Indian Accounting Standard :- AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25 simple practical examples of application nature.	<b>10</b>
<b>2</b>	<b>Final Accounts of Banking Companies</b>	Introduction of Banking Company – Legal Provisions – Non Performing Assets (NPA) – Reserve Fund – Acceptance, Endorsements & Other Obligations – Bills for Collection – Rebate on Bills Discounted –Provision for Bad and Doubtful Debts – Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949. Introduction to Core Banking System.	<b>12</b>
<b>3</b>	<b>Insurance Claim Accounts</b>	<b>A. Claim for Loss of Stock</b> – Introduction – Procedure for Calculation –Average Clause – Treatment of abnormal items of goods – Under & Overvaluation of Stock. <b>B. Claim for Loss of Profit</b> – Introduction – Indemnity under policy –Some important terms – Procedure for ascertaining claims. <b>C. Claim for Loss of Fixed Assets</b> – Introduction – Some important terms – Procedure for ascertaining claims	<b>12</b>
<b>4</b>	<b>Branch Accounts</b>	Stock and Debtors System :- Introduction – Types of Branches – Goods supplied at Cost & Invoice Price.	<b>10</b>

<b>5</b>	<b>Single Entry System</b>	Conversion of Single Entry into Double Entry:- Introduction –Preparation of Cash Book – Total Debtor Account – Total Creditor Account – Final Accounts.	<b>08</b>
<b>6</b>	<b>Farm Accounting</b>	Concept, Advantages, Procedure, Classification of Income and Expenditure.	<b>08</b>
		Total	<b>60</b>

### **Learning Resources:**

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang ( Kalyani Publishers, New Delhi)
3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy(Sultan Chand & Sons, NewDelhi)
4. Advanced Accounting: By Dr. K.N. Jagtap, Dr. S. Zagade.
5. Student Guide to Accounting Standards : D.S. Rawat (Taxmann, New Delhi)
6. Accounting Standards : Sanjeev Singhal.
7. Principal of Management Accounting : Dr. S.N. Maheshwari.
8. Advanced Management Accounting : Ravi Kishor.

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)**

**SECOUND YEAR (Semester – IV)**

<b>Semester</b>	<b>IV</b>		
<b>Course Code</b>	<b>ATP 224</b>		
<b>Practical Income Tax</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

**Objectives:**

1. To calculate Income from salary
2. To calculate Income from house property.
3. To calculate tax liability.

**Syllabus:**

<b>Practical – Income Tax</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Periods</b>
1	A Study of Income From Salary & Its Application	10
2	A Study of Salary sheet & its Application in excel	9
3	A Study of House Property & its Application in excel	9
4	Calculation of House Property in Income tax Calculator	9
5	A Study of Income from Business and Profession & its Application	9
6	A Study of income from Capital Gain	8
7	A Study of income from other sources	9
8	A Study of Income Tax Calculator	9
9	A Study of Gross Total Income	9
10	Calculation of Tax Liability of individual	9
	<b>Total</b>	<b>90</b>

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)**

**SECOUND YEAR (Semester – IV)**

Semester	IV		
Course Code	ATP 225		
<b>Practical Financial Management</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

Objectives:

**Objectives:**

1. To develop ability to analyze and interpret various tools of financial analysis and planning.
2. To gain knowledge of management and financing of working capital.
3. Study of ratio analysis

Syllabus:

<b>Practical – Financial Management</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Periods</b>
1	A Study of Reserve Bank of India	10
2	A Study of Securities and Exchange board of India	11
3	A study of Recent Trends in Indian Financial System	10
4	A Study of Capital Budgeting Appraisal Techniques in Ms-Excel	12
5	A Study of financial statement analysis of mini diamond (india) Ltd	12
6	The Study of Ration Analysis	10
7	A study of profile of mini diamond (india) Ltd	15
8	A study of Working Capital Management	10
	<b>Total</b>	<b>90</b>

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)**

**SECOUND YEAR (Semester – IV)**

Semester	IV		
Course Code	ATP 226		
<b>Practical Advanced Accounting</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

Objectives:

1. To solve Final accounts of Banking Institutions.
2. To calculate amount of Insurance claim
3. To gain knowledge about IFRS.

Syllabus:

<b>Practical – Advanced Accounting</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Periods</b>
1	A study of IFRS	10
2	Calculation of insurance claim	15
3	A study of Banking Final Accounting	15
4	A study of Branch Accounts with Debtors Method	10
5	A study of Branch Accounts with Stock & Debtors Method	15
6	A study of farm Accounting	15
7	A study of Single entry system	10
	<b>Total</b>	<b>90</b>

# **THIRD YEAR**

# **SEMESTER V**



**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – V)**

<b>Semester</b>	V		
<b>Course Code</b>	ATT 31		
<b>Indirect Tax (GST)</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

**Objectives:**

1. To develop ability to understand the concept of Goods and Service Tax
2. To gain knowledge of Basic Problem of GST
3. To understand concepts relating to Profession Tax

**Syllabus:**

<b>Indirect Tax (GST)</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Introduction</b>	Introduction of GST, Evolution of GST and need of GST	<b>10</b>
<b>2</b>	<b>concepts of GST</b>	Basic concepts of GST and Need and Importance of GST Act Meaning of SGST, EGST, IGST and UGST, Tax invoice, Debit and credit note Definations under CGST and SGST. Definations U/s 2 of GST Act 2017	<b>10</b>
<b>3</b>	<b>Basic Problems -</b>	Problems to calculate SGST and Problems to calculate CGST	<b>10</b>
<b>4</b>	<b>Registration Under GST Act 2017</b>	Registration Under GST Act 2017 – Procedure and Prescribed time limit for Registration U/s of Act.	<b>10</b>
<b>5</b>	<b>Profession Tax</b>	Profession Tax - 1) Meaning of Profession Tax, Extent and Applicaton 2) Definition – Employee, Employer, Salary, perquisite, Profit in lieu of Salary 3) Levy and charges of Tax	<b>10</b>
<b>6</b>	<b>Registration and Enrollment</b>	Registration and Enrollment Due dates and Payment of Tax, Exemptions from Tax under the Act, fines and Penalties under the Act	<b>10</b>
		Total	<b>60</b>

**Learning Resources:**

1. An Insight: A Complete Guide to Gst Natasha and Vishal Sharma
2. Goods and Services Tax (GST): Impact ... M. Sury
3. Goods and Services Tax (GST) in India: ... M. Sury

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – V)**

<b>Semester</b>	V	
<b>Course Code</b>	ATT 32	
<b>Management Accounting</b>		
<b>Total Credit: 04</b>	<b>Total Periods: 60</b>	

**Objectives:**

The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control

**Syllabus:**

<b>Management Accounting</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Introduction</b>	Management Accounting – Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting Financial Accounting, Cost Accounting and Management Accounting – Tools and Techniques of Management Accounting - Advantages and Limitations of Management Accounting – Installation of Management Accounting System-Management Accountant : functions and duties – Essential qualities.	<b>12</b>
<b>2</b>	<b>Financial Statement Analysis</b>	Introduction - objectives of analysis of financial statement- tools of financial statement analysis - Multi step income statement, Horizontal analysis, Common size analysis, Trend analysis,	<b>12</b>
<b>3</b>	<b>Ratio Analysis</b>	Ratio Analysis-Meaning and rationale, advantages and limitations. <b>Types of Ratios -:</b> Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency (Turnover) Ratios, Integrated Ratios.	<b>12</b>
<b>4</b>	<b>Fund Flow And Cash Flow Statement</b>	<b>A. Meaning of Fund flow statement</b> -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. <b>B. Meaning of Cash flow statement</b> - Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.	<b>12</b>
<b>5</b>	<b>Working Capital Management</b>	Concept and definition of working capital - Determination of Working capital - Assessment of Working Capital needs - Stud y of components of working capital, such as cash management, accounts receivable management and inventory management.	<b>12</b>
		Total	<b>60</b>

**List of Books Recommended for Study**

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. S. N. Maheshwari: Principles of Management Accounting
8. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)
9. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
10. Ravi Kishor: Advanced Management Accounting (Taxmann)

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – V)**

Semester	V	
Course Code	ATT 33	
<b>Capital Market &amp; Financial Services</b>		
<b>Total Credit: 04</b>	<b>Total Periods: 60</b>	

**Objectives:**

To enable students to acquire sound knowledge, concept and structure of capital market and financial services

**Syllabus:**

<b>Capital Market &amp; Financial Services</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Indian Financial System</b>	Indian Financial System: Components of Financial System (Financial Markets, Financial Institutions, Financial Instruments and Financial Services) – Financial System and Economic development – Legal and Regulatory framework of Financial Services.	<b>12</b>
<b>2</b>	<b>Capital Market</b>	Primary & Secondary Market – Functions of SEBI - Primary Markets – Introduction – New issue market – Instruments in security markets –SEBI guidelines regarding primary markets - Listing of securities – Meaning – Objectives – Classification – Objectives – Advantages – disadvantages, DEMAT Account and Procedure.	<b>12</b>
<b>3</b>	<b>Secondary Markets</b>	Introduction – Stock Exchange – origin – Growth - Characteristics – Functions – organisation – Limitations – Membership in Stock exchanges – Classifications in India – Methods of trading – Trading Mechanism of Stock Exchange - Recent Developments in Capital Markets. Mutual Fund, Derivative Management, speculative Market	<b>12</b>
<b>4</b>	<b>Leasing</b>	Types of leasing – Advantages and limitations of leasing - Leasing Agreement – Legal aspects in leasing – Tax benefits under leasing agreement in India. Factoring: Process – Types – Benefits. Merchant Banking: Meaning – Role of Merchant Banker in managing Public Issues. – Drawbacks.	<b>12</b>
<b>5</b>	<b>Consumer Financing</b>	Benefits to Banks and Customers – Different types of loans available to consumers. Credit Rating: Need - Rating Process – Rating Factors – Credit Rating agencies in India with their rating symbols - Defects of Credit Rating in India. investment in fixed assets	<b>12</b>

**Learning Resources:**

1. Capital Markets & Financial Services – Dr. S. Guruswamy
2. Financial Services – B. Santhanam

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – V)**

<b>Semester</b>	V		
<b>Course Code</b>	ATP 331		
<b>Practical Indirect Tax (GST)</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

Objectives:

1. To calculate CGST.
2. To calculate SGST.
3. To calculate IGST.
4. To calculate ITC.

Syllabus:

<b>Practical – Indirect Tax (GST)</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Periods</b>
1	Calculation of Central Goods & Services Tax (CGST)	15
2	Calculation of State Goods & Services Tax (SGST)	15
3	Calculation of Integrated Goods & Services Tax (IGST)	15
4	Calculation of Input Tax Credit (ITC)	15
5	Procedure of Registration Under Goods & Services Tax	15
6	Registration and Enrollment under Professional Tax	15
	<b>Total</b>	<b>90</b>

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – V)**

<b>Semester</b>	<b>V</b>		
<b>Course Code</b>	<b>ATP 332</b>		
<b>Practical Management Accounting</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

Objectives:

1. To study Comparative Income statement
2. To study Comparative Balance Sheet
3. To prepare Fund flow and Cash flow Statement.

Syllabus:

<b>Practical – Management Accounting</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Periods</b>
1	A study of management accounting and management accountant	10
2	A study of Comparative Income Statement & its Application (Case Study)	10
3	A study of Comparative Balance Sheet & its Application (Case Study)	10
4	A study of Common Size Income Statement & its Application (Case Study)	10
5	A study of Common Size Balance Sheet & its Application (Case Study)	10
6	A study of Ratio Analysis & its Application (Case Study)	10
7	A study of Fund flow statement	10
8	A study of cash flow statement	10
9	A study of working capital Management & its Application (Case Study)	10
	<b>Total</b>	<b>90</b>

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – V)**

<b>Semester</b>	<b>V</b>		
<b>Course Code</b>	<b>ATP 333</b>		
<b>Practical Capital Market &amp; Financial Services</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

**Objectives:**

1. To study about Capital market
2. To know procedure of share trading
3. To know about stock market

**Syllabus:**

<b>Practical – Capital Market &amp; Financial Services</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Total Periods</b>
1	A study of Indian financial System	10
2	A study of Indian Financial Instruments and Financial Services and its trading.	10
3	A study of Indian Capital Market (Case Study)	10
4	A study of process of opening DEMAT Account	10
5	A Practically study of Share Trading	20
6	A study of Merchant Banking (Case Study)	10
7	A study of Indian Credit Rating Agencies (Case Study)	10
8	A study of procedure of Credit Rating Agencies	10
	<b>Total</b>	<b>90</b>



**SEMESTER**

**VI**

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
SECOND YEAR (Semester – IV)**

<b>Semester</b>	<b>VI</b>	
<b>Course Code</b>	<b>ATT 34</b>	
<b>Practical Auditing</b>		
<b>Total Credit: 04</b>	<b>Total Periods: 60</b>	

**Objectives:**

- 1 To impart knowledge and develop understanding of methods of auditing and their application
- 2 To impart knowledge and develop understanding the concept of audit
- 3 To know the methods and procedure of specialized areas in Auditing

**Syllabus:**

<b>Practical Auditing</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Introduction Principles of Auditing and Audit Process</b>	1.1 Definition, Nature-objects-Advantages of auditing- Types of errors and frauds various 1.2 Classes of Audit. Audit program, Audit Note Book, Working Papers- 1.3 Internal Control-Internal Check-Internal Audit.	<b>10</b>
<b>2</b>	<b>Checking, Vouching and Audit Report</b>	2.1 Test checking-Vouching of Cash and other Transaction- 2.2 Verification and Valuation of Assets and Liabilities. 2.3 Qualified and Clean Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate.	<b>10</b>
<b>3</b>	<b>Tax Audit</b>	3.1 Definition of Accountant-Scope of Auditor's Role under Income Tax Act- 3.2 Compulsory Tax Audit- Certification for claiming exemptions- Selective Tax Audit- 3.3 Tax Consultancy and Representation- Proforma of Computerized Systems. Tax audit U/s 44 AB of Income Tax Act, 1961	<b>10</b>
<b>4</b>	<b>Audit of Banks</b>	4.1 Salient features of Enactments affecting Banks-Bank Audit, its approach-Steps in Bank Audit-Checking of Assets and Liabilities-Scrutiny of Profit & Loss items. Audit Report of Banks	<b>10</b>
<b>5</b>	<b>Audit of Cooperative Societies</b>	Appointment of Auditor, Rights Duties And Liabilities of Auditor, Special features of Audit of Co-operative Societies, Audit Report of Cooperative Societies, Rectification Report	<b>10</b>
<b>6</b>	<b>Trust Audit</b>	Appointment of Auditor under Bombay Public Trust Act 1950, Rights Duties And Liabilities of Auditor, Special features of Audit of Trust, Audit Report of Trust,	<b>10</b>
		<b>Total</b>	<b>60</b>

**Learning Resources:**

1. Kamal Gupta : Contemporary Auditing.
2. R.C. Saxena : Auditing
3. B.N. Tondon: A Handbook of Practical Auditing
4. Anil Roy Chaudhari : Modern Internal Auditing
5. V.S. Agarwal : Internal Auditing
6. George Koshi : Tax Audit Manual (Taxmann, New Delhi)
7. The Institute of Chartered Accountants of India : Guidance note on Tax Audit U/s 44 A

## SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)

### THIRD YEAR (Semester – VI)

Semester	VI		
Course Code	ATT 35		
<b>GST (SGST, IGST, &amp; CGST)</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

#### Objectives:

1. To enable students to acquire sound knowledge of SGST, IGST, & CGST
2. To enable students to know about concept and structure of GST.

#### Syllabus:

<b>GST (SGST, IGST, &amp; CGST)</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Schedules under the Act</b>	Schedules under the Act (Schedule I, II & III under GST Act 2017)	<b>15</b>
<b>2</b>	<b>Levy &amp; Collection of Tax</b>	Levy & Collection of Tax (Scope of supply, Composite & mix supply, levy & collection)	<b>15</b>
<b>3</b>	<b>Time &amp; value of supply</b>	Time & value of supply (Time of supply of goods, Time of supply of service, Value of Taxable supply schedules)	<b>10</b>
<b>4</b>	<b>Basic Problems</b>	Basic Problems – Problems to calculate SGST & CGST	<b>20</b>
		Total	<b>60</b>

#### Learning Resources:

1. An Insight: A Complete Guide to Gst Natasha and Vishal Sharma
2. Goods and Services Tax (GST): Impact ... M. Sury
3. Goods and Services Tax (GST) in India: ... M. Sury

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
THIRD YEAR (Semester –VI)**

<b>Semester</b>	<b>VI</b>		
<b>Course Code</b>	<b>ATT 36</b>		
<b>Financial Analysis &amp; Control</b>			
<b>Total Credit: 04</b>		<b>Total Periods: 60</b>	

**Objectives:**

The objective of the course is to enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

**Syllabus:**

<b>Financial Analysis &amp; Control</b>			
<b>Unit</b>	<b>Topic</b>	<b>Learning Points</b>	<b>Periods</b>
<b>1</b>	<b>Long Term Investment Decisions</b>	Capital budgeting - Meaning- Importance - Evaluation technique and methods - Pay back, rate of Return, Discounted Pay Back Period- Discounted Cash flow - Net present value - Internal Rate of Return, Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns.	<b>10</b>
<b>2</b>	<b>Cost Of Capital</b>	Meaning - Definition and assumptions - Explicit and implicit cost - Measurement of specific cost - Cost of debt - Preference Shares - Equity shares - Retained earnings - Weighted average cost of capital	<b>10</b>
<b>3</b>	<b>Marginal Costing</b>	Meaning of Marginal Cost and Marginal Costing, advantages, limitations. Fixed and Variable cost, Contribution, Break-even analysis, Profit volume ratio, Limiting factor	<b>10</b>
<b>4</b>	<b>Short Run Managerial Decision Analysis</b>	Introduction-Analytical Framework. Decision Situations:- Sales Volume related Decisions-Sale or further process-Make or buy - Product Line/divisions/departments - Short run use of scare resources - Operate or shut down.	<b>10</b>
<b>5</b>	<b>Budget And Budgetary Control</b>	Meaning, Definition and scope of budget and budgetary control- Types of budgets - Financial budget - Master budget, Flexible budget – Capital budget.	<b>10</b>
<b>6</b>	<b>Standard Costing</b>	Concept, Advantages; Types of Standards-Variance analysis: Materials, Labour, Overhead - Managerial uses of Variances	<b>10</b>
		Total	<b>60</b>

**Learning Resources:**

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Dr. Kishor N. Jagtap: Management Accounting (Success)
6. Sr. K. Paul: Management Accounting
7. Dr. Jawaharlal: Management Accounting

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
THIRD YEAR (Semester –VI)**

<b>Semester</b>	<b>VI</b>		
<b>Course Code</b>	<b>ATP 334</b>		
<b>Practical Auditing</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

**Objectives:**

1. To know about actual audit process.
2. To perform Audit work.
3. To prepare Audit Report

**Syllabus:**

<b>Practical - Practical Auditing</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Periods</b>
1	A preparation of Audit Programme	10
2	A preparation of Audit Notebook	10
3	A preparation of Audit Report & its format	15
4	A study of Process of Vouching	10
5	A study of forms of tax audit	10
6	A study of process of bank Audit	15
7	A study of process of Co-operative Society Audit	10
8	A study of process of Trust Audit	10
	<b>Total</b>	<b>90</b>

**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
THIRD YEAR (Semester –VI)**

<b>Semester</b>	<b>VI</b>		
<b>Course Code</b>	<b>ATP 335</b>		
<b>Practical GST</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

**Objectives:**

**Syllabus:**

<b>Practical – GST, (SGST, IGST, &amp; CGST)</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Total Periods</b>
1	Calculation of CGST (advanced problem)	15
2	Calculation of SGST (advanced problem)	10
3	Calculation of IGST (advanced problem)	15
4	Calculation of Input tax credit (advanced problem)	10
5	A Study of GST composition Scheme	15
6	Calculation of GST when product import from abroad	15
7	A practically study of GST Calculator	10
	<b>Total</b>	<b>90</b>



**SYLLABUS FOR B.VOCATIONAL (Accounting and Taxation)  
THIRD YEAR (Semester –VI)**

<b>Semester</b>	<b>VI</b>		
<b>Course Code</b>	<b>AT 336</b>		
<b>Practical Financial Analysis and Control</b>			
<b>Total Credit: 06</b>		<b>Total Periods: 90</b>	

Objectives:

- 1) To calculate Cost of Capital
- 2) To Study marginal Costing
- 3) To Study Contract costing

Syllabus:

<b>Practical – Financial Analysis &amp; Control</b>		
<b>Unit No.</b>	<b>Practical Topic</b>	<b>Total Periods</b>
1	A study of Capital budgeting technique and methods	15
2	A Study of Cost Of Capital	15
3	A Study of Marginal Costing	15
4	A Study of Pay Back Period & Its Calculation	15
5	A Study of Net Present Value & Its Calculation	15
6	A Study of Standard Costing	15
	<b>Total</b>	<b>90</b>