

B. Voc. Accounting & Taxation Syllabus Structure

First Year: Semester-I

Subj. Code	Subject Name	No. of Credits	Marks
General Components			
AT 101	Communication Skills - I		100
AT102	Information & Communication Technology -I		100
Skill Components			
AT 103	Fundamentals of Accounting -I		100
AT 104	Basics of Income Tax		100
AT 105	Industrial Organization & Management		100
AT 106	Internship - I		100

First Year: Semester-II

Subj. Code	Subject Name	No. of Credits	Marks
General Components			
AT 201	Communication Skills - II		100
AT 202	Information & Communication Technology -II		100
Skill Components			
AT 203	Financial Accounting		100
AT 204	Fundamentals of GST		100
AT 205	Partial of Tally Accounting - I		100
AT 206	Internship - II		

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Second Year: Semester –III

Subj. Code	Subject Name	No. of Credits	Marks
General Components			
AT 301	Human Values & Professional Ethics		100
AT 302	Office Automation		100
Skill Components			
AT 303	Financial Management		100
AT 304	Business Laws		100
AT 305	Goods & Service Tax -I		100
AT 306	Internship - III		100

Second Year: Semester –VI

Subj. Code	Subject Name	No. of Credits	Marks
General Components			
AT 401	Business Economics		100
AT 402	Environmental Science		100
Skill Components			
AT 403	Cost & Management Accounting		100
AT 404	GST – II		100
AT 405	Python Programming		100
AT 406	Internship - IV		

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Third Year: Semester -V

Subj. Code	Subject Name	No. of Credits	Marks
General Components			
AT 501	Design Thinking		100
AT 502	Web Technology		100
Skill Components			
AT 503	Direct Tax		100
AT 504	Accounting for Inventory & PayRoll		100
AT 505	Tax Planning & Management		100
AT 506	Internship - V		100

Third Year: Semester -VI

Subj. Code	Subject Name	No. of Credits	Marks
General Components			
AT 601	Project Management		100
AT 602	Management & Organizational Behavior		100
Skill Components			
AT 603	Indirect Tax		100
AT 604	AWS (Amazon Web Service)		100
AT 605	SAP - FICO Module		100

AT 606	Internship - VI		100
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First Year : Semester I

AT 101: Communication Skills - I

Unit I: Vocabulary Building

- a. Prefixes and Suffixes
 - b. Conversion
 - c. Compounding
 - d. Analogy
2. One-Word Substitutes
 3. Words Often Confused
 4. Synonyms and Antonyms
 5. Phrasal Verbs

Unit II: Grammar - 1

Types of Verbs
Subject-Verb Agreement

Unit III: Grammar - 2

Meanings of Modals
Tense (Present and Past) and Aspect
The Several Possibilities for Denoting Future Time
Articles and Prepositions

Unit IV: Listening Skills

The Importance of Listening
Types of Listening
Barriers/Obstacles to Effective Listening
Strategies for Effective Listening

Unit V: Reading Skills

Skimming
Scanning
Intensive Reading and Extensive Reading
Comprehension

AT 102: Information & Communication Technology-I

Unit-I: Basics of Computers :Definition of a Computer - Characteristics and Applications of Computers – Block Diagram of a Digital Computer – Classification of Computers based on size and working – Central Processing Unit – I/O Devices.

Unit-II: Primary, Auxiliary and Cache Memory – Memory Devices. Software, Hardware, Firmware and People ware – Definition and Types of Operating System – Functions of an Operating System – MS-DOS – MS Windows – Desktop, Computer, Documents, Pictures, Music, Videos, Recycle Bin, Task Bar – Control Pane.

Unit-III: MS-Word:Features of MS-Word – MS-Word Window Components – Creating, Editing, Formatting and Printing of Documents – Headers and Footers – Insert/Draw Tables, Table Auto format –Page Borders and Shading – Inserting Symbols, Shapes, Word Art, Page Numbers, Equations – Spelling and Grammar – Thesaurus – Mail Merge

Unit-IV: MS-PowerPoint: Features of PowerPoint – Creating a Blank Presentation - Creating a Presentation using aTemplate - Inserting and Deleting Slides in a Presentation – Adding Clip Art/Pictures -Inserting Other Objects, Audio, Video - Resizing and Scaling of an Object – Slide Transition – Custom Animation

Unit-V: MS-Excel: Overview of Excel features – Creating a new worksheet, Selecting cells, Entering and editing Text, Numbers, Formulae, Referencing cells – Inserting Rows/Columns –Changing column widths and row heights, auto format, changing font sizes, colors, shading.

Reference Books:

1. ReemaThareja, Fundamentals of Computers, Oxford University Press, India
2. V.Raja Raman, Fundamentals of Computers, Prentice Hall of India.
3. John Walkenbach, Herb Tyson, Michael R.Groh and Faithe Wempen, Microsoft Office 2010 Bible Wiley Publishers

AT 103: Fundamentals of Accounting – I

Unit-I – Introduction to Accounting :Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting–Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry System - Journalization - Posting to Ledgers, Balancing of ledger Accounts (Simple problems).

Unit –II: Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Simple Problems).

Unit-III- Bank Reconciliation Statement:Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavorable balances (Simple Problems).

Unit-IV: Trail Balance and Rectification of Errors:Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Simple Problems).

Unit -V: Final Accounts: Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with adjustments (Simple Problems).

Reference Books:

1. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers

4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjyothi, Fundamentals of Accounting; Maruthi Publications

AT 104: Basics of Income Tax

Unit-I : Introduction:Introduction to Income Tax- Basic Concepts-Capital and Revenue-Residential Status and Incidence of Tax-Exempted Incomes.

Unit-II : Income from salary: Computation of Income Under the Head Salaries-Allowances-Deduction from Gross Salary-Deduction u/s 80C.

Unit-III : Income from House Property:Concept -Computation of Annual Values-Deductions from income from House Property.

Unit-IV : Income from Other Sources :Concept - General Incomes-Specific Incomes-Deductions Allowed u/s 57.

Unit-V:Deductions Under Section 80 and Computation of Total Income of Individual-Deductions from Certain Payments-Deductions Regarding Certain Incomes.

Reference Books:

1. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.
2. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
3. B.B. Lal; Direct Taxes; Konark Publications

4. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.

AT 105: Industrial Organization and Management

Unit-I : Business organization: Legal forms of business organization-single ownership - partnership and joint stock company and their formation Share & their classes - rights and privileges - borrowing of capital through mortgages – debentures - unsecured notes and bonds.

Unit-II : Principles of Management: planning - organizing – staffing - direction and control - authority and responsibility - leadership and principles of co-ordination.

Unit-III : Organization Structure: Line - line and staff – Functional - Lateral and Metric organization structures - organization chart and organization manual

Unit-IV :Marketing Management Functions: channels of distribution - Sales promotion - advertising and publicity - product packaging - product printing.

Unit-V :Human Resource Development: Main functions of personnel department – morale- motivation - handling of Industrial grievances - joint consultation - collective bargaining - workers participation in management.

Reference Books:

1. Industrial Organization and Management Riggs, et al.
2. Industrial Engineering and Management O P Khanna
3. Principles of Management Koonze o'Donell

First Year : Semester II

AT 201: Communication Skills - II

Unit I: Pronunciation-1

The Sounds of English

Unit II: Pronunciation-2

1. Word Accent
2. Intonation

Unit III: Speaking Skills-1

1. Conversation Skills
2. Interview Skills
3. Presentation Skills
4. PublicSpeaking

Unit IV: Speaking Skills-2

1. Role Play
2. Debate
3. Group Discussion

Unit V: Writing Skills

1. Spelling
2. Punctuation
3. Information Transfer

- o Tables
- o Bar Diagrams
- o LineGraphs
- o Pie Diagrams
- o Flow Charts
- o TreeDiagrams
- o Pictures

AT 202: Information & Communication Technology-2

Unit-I: Fundamentals of Internet : Networking Concepts, Data Communication – Types of Networking, Internet and its Services, Internet Addressing – Internet Applications – Computer Viruses and its types – Browser –Types of Browsers.

Unit-II: Internet Applications: Using Internet Explorer - Standard Internet Explorer Buttons - Entering a Web Site Address - Searching the Internet – Introduction to Social Networking: Twitter – Tumblr – LinkedIn – Facebook – Flickr – Skype – Yelp – Vimeo - Yahoo!, Google+, Youtube – WhatsApp.

Unit-III: E-Mail : Definition of E-mail - Advantages and Disadvantages – User IDs – Passwords - Email Addresses - Domain Names – Mailers - Message Components - Message Composition - Mail Management - Email Inner Workings.

Unit IV: WWW- Web Applications - Web Terminologies - Web Browsers - URL – Components of URL - Searching WWW – Search Engines and Examples.

Unit-V: Basic HTML: Web Terminology – Structure of a HTML Document – HTML, Head and Body tags – Semantic and Syntactic Tags – HR, Heading, Font, Image and Anchor Tags –Different types of Lists using tags – Table Tags - Image formats – Creation of simple HTML Documents.

Reference Books:

1. Raymond Green Law and Ellen Hepp, Fundamentals of the Internet and the World Wide Web, TMH Publishers.
2. Information and Communication Technologies by van Weert, Tom J., Tatnall, Arthur (Eds.)

AT 203: Financial Accounting

UNIT – I : Financial Statements: Meaning – Objectives - Nature and Limitations of financial statements - Qualitative characteristics of financial statements - Understanding the balance sheet and income statement as per revised schedule VI of Indian companies Act.

UNIT – II : Analysis and Interpretation of Financial Statements: - Meaning - Types and Methods of financial analysis - Comparative statements - Common size statements - Trend analysis.

Unit – III: Financial Ratio Analysis: Return-on-Investment ratios, Liquidity ratios, Profitability ratios, Activity ratios, Financial leverage ratios, Ratios for shareholders

UNIT – IV : Working Capital Analysis& Fund Flow Statement: Meaning and types of

working capital -Factors affecting working capital - Sources of financing working capital; Analyzing Working Capital through Fund Flow Statement: Preparation of fund flow statements – Uses and significance.

UNIT – V : Cash Flow Analysis & Receivables Management: Preparing a Statement of cash flow; Receivables Management: Optimum credit policy - Credit Evaluation of Individual Accounts.

Reference Books:

1. Maheswari, S.N., “Principles of Management Accounting”, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V.K., “Advanced Management Accounting”, Sultan Chand & Sons, New Delhi
3. Gowda, J.M., “Management Accounting”, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S.N., “Principles of Management Accounting”, Shakithabhavan Publication, Agra

AT 204: Fundamentals of Goods & Service Tax

Unit I: Introduction:Introduction – Direct tax and Indirect tax – meaning- Evolution of Goods and Services Tax- Structure of GST: CGST, SGST,UTGST & IGST- Benefits of implementing GST.

Unit II:Levy and Collection of Tax- Rates of GST- Time of Supply of Goods- Manner of claiming input tax credit in different situations- Tax Invoice – Credit Notes.

Unit-III:Registration and payment of Tax- Registration – Persons Liable for Registration- Compulsory Registration- Deemed Registration- GSTIN and its structure.

Unit-IV: Assessment and Audit- Assessment – meaning- Types of Assessment – Self Assessment – Provisional Assessment- Scrutiny Assessment;Audit- Search and Seizure- Demands and Recovery.

Unit-V:Appeals- Appellate Authorities – Powers- Procedure for appeal- Appeal to High Court- Offences and Penalties.

Reference Books:

1. H.C Mehrotra, Indirect Taxes, SahityaBhavan Publications, New Delhi, 2018.
2. Vinod K Singania, Indirect Taxes, Taxmann’s Publications, New Delhi, 2018
3. Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books Pvt Ltd.
4. Bare Act CGST
5. Bare Act SGST
6. Bare Act IGST

AT 205::Partial of Tally Accounting – 1

Unit-I – Basics of Accounting: Types of Accounts- Golden Rules of Accounting- Accounting Principles- Concepts and Conventions- Double Entry System of Book Keeping- Mode of Accounting. Financial Statements- Transactions- Recording Transactions.

Unit-II: Fundamentals of Tally.ERP9: Getting Functional with Tally.ERP9- Creating/ setting up of Company in Tally.ERP 9

Unit-III: Accounting Masters in Tally.ERP9: F11: features- F12: Configurations- Setting up Account Heads

Unit-IV: Inventory in Tally.ERP 9: Stock Groups- Stock Categories- Godowns/Locations- Units of Measure- Stock Items.

Unit-V: Voucher Entry in Tally.ERP9: Accounting Vouchers- Inventory vouchers- Invoicing- Creating Inventory Masters for National Traders.

Reference Books:

1. Tally .ERP 9 in Simple Steps Kindle Edition by Kogent Learning Solutions Inc.
2. Comdex Tally.ERP 9 Course Kit by Dr. Namrata Agrawal
3. Tally.ERP9 by Bimlendu Shekhar
4. Learn Tally.ERP 9 with GST and E-Way Bill, Rajesh Chheda, Ane's Student Edition.
5. Step by Step Learning Guide to Tally.ERP 9 For Basic Level: For Commerce or Non Commerce both Student (Learn Tally Book 1) by Shubham Jain

Second Year : Semester III

AT 301: Human Values and Professional Ethics

Unit-I : Introduction to Value Education: Value Education, Definition, Concept and Need for Value Education, The Content and Process of Value Education, Self-Exploration as a means of Value Education, Happiness and Prosperity as parts of Value Education.

Unit-II : Harmony in the Human Being: Human Being is more than just the Body, Harmony of the Self ('I') with the Body, Understanding Myself as Co-existence of the Self and the Body, Understanding Needs of the Self and the Needs of the Body.

Unit-III : Harmony in the Family and Society and Harmony in the Nature, Family as a basic unit of Human Interaction and Values in Relationships, The Basics for respect and today's Crisis : Affection, Care, Guidance, Reverence, Glory, Gratitude and Love,
Comprehensive Human Goal : The Five dimensions of Human Endeavour

Unit-IV : Social Ethics: The Basics for Ethical Human conduct, Defects in Ethical Human Conduct, Holistic Alternative and Universal order, Universal Human Order and Ethical Conduct.

Unit-V : Professional Ethics: Value Based Life and Profession, Professional Ethics and Right Understanding, Competence in Professional Ethics, Issues in Professional Ethics – The Current scenario, Vision for Holistic Technologies, Production System and Management Models

Reference Books:

1. A.N.Tripaty, Human Values, New Age International Publishers, 2003
2. Bajpai.B.L., Indian Ethos and Modern Management, New Royal Book Co., Lucknow, 2004
3. Bertrand Russell, Human Society in Ethics and Politics
4. Corliss Lamont, Philosophy of Humanism

5. Gaur.R.R., Sangal.R, Bagaria.G.P., A Foundation Course in Value Education, Excel Books.

AT 302: Office Automation

Unit-I: Office: Features of Modern Office - Environment of an Office - Layout Planning - Interior, Security of the Office, Knowledge of Stationery Items and Maintenance.

Unit-II: Functions of Office: Office Manager - Duties and Responsibilities - Office Management - Scientific Office Management - Work Simplification - Time Schedules - Setting priorities.

Unit-III: Office Systems: Office procedures - Guides and Common charts of Office work simplification - Planning for improving office procedures.

Unit-IV: Forms Design, Control: Types of Forms - Design of Forms - Reproduction of Forms - Office Reproduction Services - Reproduction processes - Control of office reproduction service.

Unit-V: MS-Excel:Worksheet – Workbook – Templates - Entering data – Formatting & Headers – Footers - Data analysis – Charts – Names – Filters – Sort - Validation lists – Function - Macros.

Reference Books:

1. James, A.F. Stoner et. al: Management, Englewood Cliffs, N.J Prentice Hall
2. Mahajan, J.P.: Fundamentals of Office Management, Ane Books Pvt. Ltd.
3. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.

AT 303: Financial Management

Unit-I: Financial management: meaning - nature and scope of finance –Objectives of Financial Management: profit maximization, wealth maximization; finance functions - investment, financing and dividend decisions (Theory Only).

Unit-II: Capital budgeting: nature of investment decisions - investment evaluation criteria- net present value - internal rate of return - profitability index - payback period - accounting rate of return - NPV and IRR comparison (Simple Problems).

Unit-III: Working capital: meaning - significance and types of working capital - financing of working capital - sources of working capital (Simple Problems).

Unit-IV: Capital structure theories& Cost of Capital: - Capital structure planning - Determining capital structure in practice; Cost of capital: meaning and significance of cost of capital - calculation of cost of debt - preference capital - equity capital and retained earnings (Simple Problems).

Unit-V: Dividend decisions—Types of dividend- dividend models - Determinants of dividend policy - Practical aspects of dividend (Simple Problems).

Reference Books:

1. Bhattacharya, Hrishikesh: Working Capital Management: Strategies & Techniques; PHC, New Delhi.

2. Chandra, Prasanna: Financial Management; Tata McGraw Hill, Delhi.
3. Pandey, I.M.: Financial Management, Prentice Hall of India, New Delhi.
4. Khan M.Y. and Jain P.K.: Financial Management; Tata McGraw Hill, Delhi.
5. Vanhorne, J.C.: Financial Management and Policy; Prentice Hall of India, New Delhi.
6. Ravi M Kishore: Fundamentals of Financial Management, Taxman Publications.

AT 304: Business Laws

Unit-I: Law of Contract – Definition, Essentials of valid contract- Kinds of contract – Offer-Acceptance – consideration -Capacity of Parties to contract - Free Consent - Stranger to the Contract.

Unit-II: Contingent Contracts, Performance of Contract - Discharge of Contract - Quasi Contracts - Breach of Contracts and remedies.

Unit-III: Specific Contract – Contract of Indemnity - Guarantee Contract - Contract of Bailment – Pledge - Contract of Agency.

Unit-IV: Sale of Goods Act – Meaning and definition - Essentials of sale contract - Sale and agreement to sale - conditions and warranties - unpaid seller - Rules of transfer of property.

Unit-V: The essential Commodity Act - Right to information Act -The Consumer Protection Act, 1986.

Reference Books:

1. Indian Contract Act – by Bare Act, Government of India.
2. N.D. Kapoor Mercantile Law, Sultan Chand & Company, New Delhi.
3. Avatar Singh Mercantile Law, Vikas Publication.
4. Balchandani: Business Laws.
5. S.D.Geet and M.S. Patil: Business Laws.
6. S.S. Gulshan: Business Laws.
7. N.M. Wechlakar: Business Laws.

AT 305: Goods & Service Tax -I

Unit I: Introduction: Overview of GST - Concepts – Limitations of VAT – Need for Tax Reforms - Shortcomings and advantages - Process of Introduction of GST.

Unit II: GST:Principles --Comprehensive structure of GST model in India: Single, Dual GST--Transactions covered under GST -Models of GST: Austrlian, Candian, Kelkar-Shah – Bagchi-Poddar

Unit-III: Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products -Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model –Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit –Distribution of Credit -Matching of Input Tax Credit - Availability of credit in special

circumstances- Cross utilization of ITC between the Central GST and the State GST.

Reference Books:

1. Goods and Services Tax in India – Notifications on different dates.GST Bill 2012.
2. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
3. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority,

Second Year : Semester IV

AT 401 ::Business Economics

Unit-1

Introduction: Meaning and Definitions of Business Economics - Nature and scope of Business economics- Micro and Macro Economics and their differences.

UNIT-2:

Demand and Supply Analysis: Meaning - Law of Demand - Demand Schedule-Demand Function - Determinants and Distinctions - Demand Estimation - Methods of forecasting for Existing and New Products - Criteria for a Good Forecasting Method; Meaning and Law of Supply - Determinants of Supply.

UNIT-3:

Cost and Production Analysis: Cost Concepts - Cost Output Relationship in Short run and Long run - Cost Control and Reduction; Meaning of Production - Production Function - Laws of Production - Production Function with One, Two and All Variables Input Factors - Cobb Douglas Production Function

UNIT-4:

Profit Analysis: Nature of Profit - Kinds of Profit - Theories of Profit - Managerial uses of Cost Volume Profit Analysis - Profit Planning and Forecasting; Competition - Types of Competition: Perfect Competition - Imperfect Competition;

Unit – 5:

Price Analysis: Pricing - Concept - Pricing Policies and Strategies - Pricing Methods - Product Line Pricing - Transfer Pricing - Pricing by Retailers - Export Pricing - Dual Pricing - Administered Pricing - Price Forecasting

Reference Books

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.

AT 402 ::Environmental Science

Unit-I: Natural Resources:Definition, Scope and importance. Need for public awareness. Brief description of;**Forest resources:** Use and over-exploitation. Deforestation; timber extraction, mining, dams.Effect of deforestation environment and tribal people, **Water resources:** Use and over-utilization. Effects of over utilization of surface and ground water. Floods, drought.**Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources.**Food resources:** World food problems, Effects of modern agriculture; fertilizer- pesticide, salinity problems. **Land resources:** Land as resources, land degradation, man induced landslides, soil erosion and desertification

Unit-II : Ecosystems, Biodiversity and its conservation: Concept of an ecosystem Structure and function of an ecosystem, Producers, consumers and decomposers, Food chains, food webs and ecological pyramids, Characteristic features of the ecosystems:-Forest ecosystem, Desert ecosystem, Aquatic ecosystem, **Value of biodiversity:** Consumptive use, productive use. Biodiversity in India, Endangered and

endemic species of India, Conservation of biodiversity

Unit-III : Environmental Pollution: Definition, Causes, effects and control measures of:- Air pollution, Water pollution, Soil pollution, Noise pollution, Solid waste management; Measures for safe urban and industrial waste disposal, Role of individual in prevention of pollution, **Disaster management:** Drought, floods and cyclones

Unit-IV: Social Issues and the Environment: From Unsustainable to Sustainable development, Water conservation, rain water harvesting, watershed management. Climate change, global warming, ozone layer depletion, Environment protection Act Wildlife Protection Act, Forest Conservation Act

Unit-V: Human Population and the Environment: Population explosion, impact on environment, Family welfare Programme, Environment and human health, Women and Child Welfare, Value Education, Role of Information Technology in Environment and human health.

Reference Books:

1. M.Satyanarayana, M.V.R.K.Narasimhacharyulu, G. Rambabu and V.VivekaVardhani, Environmental Studies, Telugu Academy, Hyderabad.
2. R.C.Sharma and Gurbir Sangha, Environmental Studies, Kalyani Publishers.
3. Purnima Smarath, Environmental Studies, Kalyani Publishers.

AT 403:: Cost & Management Accounting

Unit-I Introduction to Cost Accounting: Definition, Scope, objectives and significance of cost accounting - Relationship with financial accounting and management accounting- Classification of costs-Cost Sheet (simple problems only).

Unit-II Materials Management: Material Control Ordering Levels- Re-ordering Level, Minimum, Maximum & Average Stock Method, Materials: Issue of Pricing: FIFO, LIFO, Simple Average Method & Weighted Average Method.

Unit-III Standard Costing& Variance Analysis: Concept - Advantages & Limitations of Standard of Costing-Advantages-Limitations; **Variance Analysis:** Types-Calculations of Variances.

Unit-IV : Marginal Costing: Nature - Advantages & Disadvantages; Relationship between

CVP Analysis & PV Ratios- Margin of Safety-Calculation of BEP.

Unit-V Ratio Analysis: Classification of Ratios: Liquidity-Profitability-Turnover-Solvency & other Ratios.

Reference Books:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
5. S.N .Maheswari – Principles of Management Accounting.

404:: Goods and Service Tax - II

Unit-I: Registration and Filing–Registration of Assesses Under GST - Persons liable for registration - Compulsory registration in certain cases - Procedure for registration - Deemed registration - GST Rate Structure.

Unit-II: Administration: Officers under GST Act: Appointment and Powers of officers- Administration of officers of State tax or Union-territory tax – Accounts and Records – Retention of Records – Audit by Tax Authorities.

Unit-III: Assessment: Self-assessment - Provisional assessment –Security of Returns - Assessment of Non-filers of returns - Assessment of Unregistered persons –Audit and Assessment – Other features of Dual GST model.

Unit-IV: Levy and Exemption of Tax:Chargeability – Collection at Source –E-Commerce - Composition Levy - Tax under Central GST and State GST - Zero-rating of Exports – GST on Imports –Returns under GST –Taxation of Services–Remission of Tax - Adjustment and Refund of GST.

Unit- V: Customs Act: Types of Custom Duties- Valuation for Customs Duty- Tariff Value- Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.

References:

1. Goods and Services Tax in India – Notifications on different dates
2. Customs Law Manual and Customs Tariff of India- R K Jain.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

405:: Python Programming

Unit –I : Fundamentals of Python - Introduction to Python - Running Python Programs- Writing Python Code Working with Data - Data Types and Variables - Using Numeric Variables - Using String Variables

Unit –II : Input and Output - Printing with Parameters - Getting Input from a User - String Formatting, Making Decisions - Logical Expressions -The “if” Statement - Logical Operators - More Complex Expressions

Unit –III : Finding and Fixing Problems - Types of Errors - Troubleshooting Tools -

Using the Python Debugger, Lists and Loops - Lists and Tuples - List Functions - “For” Loops - “While” Loops

Unit –IV : Numeric and Date Functions - Dates and Times - Advanced Data and Time management - Random Numbers - The Math Library Working with Strings - Character Data - String Functions - Input Validation with “try / except”

Unit –V: Functions - Writing and Calling Functions - Function Inputs and Outputs - Local and Global Scope. Python Classes: Thinking about Objects - Class Variables and Methods - Managing Class Files

Reference Books:

1. Beginning Programming with Python For Dummies, 2ed by John Paul Mueller
2. Learning with Python Paperback – 1 January 2015 by Allen Downey, Jeffrey Elkner, Chris Meyers
3. Python Programming: A Beginner's Guide to Learn Python in 7 Days by Ramsey Hamilton

Third Year : Semester V

AT 501 :Design Thinking

Unit – 1 : Design Thinking: Origin of Design Thinking – Definition - Features – Process - Application across professions.

Unit – 2 : Design Thinking Methods: Design Thinking Vs. Scientific Method – Problem Focused Vs. Solution Focused – Analysis Vs. Synthesis – Divergent Thinking Vs. Convergent Thinking .

Unit – 3: Design Thinking Attributes: Principles of Design Thinking – Challenges – Aha Moment – Use of Analogies.

Unit - 4 :Design Thinking Stages / Phases: Empathize stage – Define stage – Ideate stage – Prototype stage – Test Stage.

Unit - 5 : Design Thinking in Practice: Strategies – IDEO Case – Embrace Baby Warmer Case –Naandi Foundation’s Case - Eric Duncan Case.

Reference Books:

1. Designing Experiences by J. Robert Rossman and Mathew D. Duerden
2. Mismatch: How Inclusion Shapes Design by Kat Holmes
3. Inclusive Design for a Digital World: Designing with Accessibility in Mind by Regine Gilbert
4. Writing is Designing: Words and the User Experience by Michael J. Metts and Andy Welfle
5. Microcopy: The Complete Guide by Kinnerest Yifrah

AT 502:: Web Technologies

Unit I:HTML: Basic HTML - Document body – Text - Hyper links - adding more formatting – Lists - Tables using images; More HTML: Multimedia objects – Frames - Forms towards interactive - HTML document heading detail.

Unit II : Cascading Style Sheets: Introduction - using Styles - simple examples - your own styles -properties and values in styles - style sheet - formatting blocks of information - layers.

Unit III : Introduction to JavaScript:DHTML – JavaScript – basics – variables - string manipulations - mathematical functions – statements – operators – arrays – functions; Objects in JavaScript: Data and objects in JavaScript - regular expressions - exception

handling.

Unit IV : DHTML with JavaScript: Data validation - opening a new window - messages and confirmations - the status bar - different frames - rollover buttons - moving images.

Unit V :XML: defining data for web applications - basic XML - document type definition - presenting XML - document object model - Web Services.

Reference Books:

1. Harvey M. Deitel and Paul J. Deitel, “**Internet & World Wide Web How to Program**”, 4/e, Pearson Education.
2. Uttam Kumar Roy, Web Technologies from Oxford University Press
3. Jason Cranford Teague “Visual Quick Start Guide CSS, DHTML & AJAX”, 4e, “Pearson Education.

AT 503::Direct Taxation

Unit I : History of Income tax: Cannons of taxation – Assesses- Various types of assesses- Assessment year- Previous year-Agricultural income- Incomes exempted u/s 10-Ordinary resident, not ordinary resident and non-resident-.

Unit II : Tax Terminology : Expected rent- Fair rental value- Market value- Actual rent- Standard rent- Unrealized rent- Vacancy period Gross annual value-Net annual value- Standard deduction-Municipal tax-Self-occupied house

UNIT -III: Resident and Non-Resident Taxation:Basic conditions and additional

conditions to identifying the residential status of individual-Incidence of tax-Incomes taxable for ordinary resident, not ordinary resident and non-resident.

Unit IV: Tax procedures on Salary- Incomes chargeable to tax under the head salaries as per section 15 - Different forms of salary ; Advance salary- Arrear salary- Gratuity- Pension-

UNIT-V : Government and Non-government employee Taxation: Leave encashment- Government employee- Non-government employee- Provident fund and its calculation-

Suggested Books:

1. Gaur and Narang - Income tax, law and practice, Kalyani
2. Dinkarpagare - Law and practice of income tax, Sultan Chand
3. Direct Taxes Ready Reckoner Book by Dr Monica Singhania

AT 504::Accounting for Inventory and Pay Roll

UNIT-I: Inventory Accounting:Inventory - Stores Ledger - Store keeper/Custodian - Stores Ledger - Stock item - stock group - stock category - Goods Received Note.

UNIT-II: Valuation of Inventory: FIFO – LIFO - Average Cost Method - Inventory used as sample - Inventory for personal purpose - Movement analysis.

UNIT-III : Account Master creation in Tally: Account Groups and Ledgers - Inventory master creation in Tally - Preparation of Inventory masters in Tally - Unit of Measure- single and compound, Stock Group, Stock Item, VAT/GST application - Stock Transfer.

UNIT-IV : Labour: Labour types, and Overheads - Remuneration systems and incentive schemes-Overtime - Idle time - Employee allowances- Basic Pay - DA, HTA/CCA, HRA, Entertainment allowance, TA, Gross Pay, Deductions, PF, GIS, SLI. Leaves, Casual Leave, Leave Salary

UNIT-V: Preparation of Payroll using tally: Pay roll - Employee, employee groups, Attendance types, production types, Pay heads; Units of works –simple and compound, salary details, payroll voucher types, Payroll voucher entry, Attendance entry, Payroll auto fill, Payroll reports, attendance sheet, attendance register.

Reference Books:

1. Accounting for inventory, ABPL Publications
2. Accounting for Pay roll, ABPL Publications

AT 505::Tax Planning & Management

UNIT- I: Concept of Tax Planning: Meaning - Features Scope - Importance Objective of Tax Planning - Differences Among Tax Planning, Tax Avoidance and Tax Evasion - Types of Tax Planning Problems in Tax Planning.

UNIT- II: Recognized methods of Tax Planning: Tax Planning for salaried persons prior to appointment during the service - after retirement Salary Package.

UNIT- III: Income from house property: Tax Planning Avail benefit of various deductions of let out and self occupied property- Measures for minimizing tax liability under business and profession.

UNIT- IV: Tax Planning of Long term capital gains: Exemptions relating to long term capital gain -Adoption of investment planning to get benefit of deduction 80 c and other deductions - Selection of business form for minimum tax liability.

UNIT- V: Tax Management: Introduction - Difference between Tax Planning and Tax Management - Preparation of Return - Payment of Tax.

Reference Books:

1. Income Tax Planning & Management by Dr. R.K Jain
2. Corporate Tax Planning & Management AY 2019-20 & 2020-21 (17th Edition) by Dr. S.P. Goyal Dr. H.C. Mehrotra.
3. Strategic Business Tax Planning Book by Charles Swenson and John E. Karayan

Third Year : Semester VI

AT601 :: Project Management

Unit-I: Introduction: Meaning, Scope and Objectives, Types of Projects, Generation and Screening of Ideas, Generation of Ideas, Monitoring the Environment, Preliminary Screening - Problems of Project management.

Unit-II: Analysis of Project Proposal: Markets and Demand Analysis, Technical Analysis, Material Input, Manufacturing Process, Technology-Product Mix- Estimation of Sales and Production.

Unit-III: Project evaluation for Selection:- Methods of evaluation, ROR Net present value method. PERT and CPM techniques, Time estimations, post Project Review.

Unit-IV: Human Aspects of Project Management – Manpower Planning - Human Ergonomics - Estimation - Pre requisites for Successful Project Implementation.

Unit-V: Closing of the Project:-Types of project termination, Termination procedure and evaluation of Termination possibilities.

Reference Books:

- 1.Prasanna Chandra, Project–Planning–Analyses, Selection, Implementation and Review. 'Tata Mc Graw Hill Publishing Co.
2. V.A. Avadhani, Indian Capital Market, Himalaya Publishing.

Unit - 1: Introduction to Management: Meaning - Importance - Roles and Responsibility of 3 levels of Management- Importance - Functions - Challenges of Management.

Unit - 2 : Functions and Communication in Management: Planning, Organizing, Staffing, Directing, Controlling .

Unit - 3 : Organizational Behavior: Definition - Need - Importance - Nature and scope - Focus - Frame work - Organizational behavior models.

Unit - 4 : Personality & Motivation: Types - Factors influencing personality - Theories - Learning - Types of learners - The learning process - Learning theories - Motivational Theories.

Unit - 5 : Organizational Change & Development: Concept of Change - Levels of Change - Types - Implementing Change - Organizational Development - Concept and Evolution - Interventions.

Reference Books:

1. Management and Organisational Behaviour (English, Paperback, Dr. S.C. Saksena, Dr. Gaurav Sankalp)
2. Organisational Behaviour Stephen P. Robbins, Timothy A. Judge, Neharika Vohra
3. Stephen P. Robins, Organizational Behavior, PHI Learning/Pearson Education, 2008.
4. Fred Luthans, Organizational Behavior, McGraw Hill, 2001.
5. Schermerhorn, Hunt and Osborn, Organizational behavior, John Wiley, 9th Edition, 2008.
6. UdaiPareek, Understanding Organizational Behaviour, Oxford Higher Education, 2004.

AT 603::Indirect Taxation

UNIT – I : Introduction:Concept of Indirect Tax - Constitutional Validity of Indirect Tax Laws -Indirect Tax Structure in India.

UNIT – II :Central &Sales Tax Act, 1956: Definitions of certain terms relating to CST - Definitions of Sales and its Essentials - Relevant Provisions of Sales of Goods Act, 1930 - Taxability of a sale - Transactions which are sale under the CST Act,,

UNIT – III :Customs Act, 1962: Definitions of certain terms relating to the Custom Act - Basic features of Custom Duty - Officers of Custom - Appointment of Custom Ports - Airports etc.

UNIT – IV : Value Added Tax (VAT): Basic Concept of VAT - Objectives of VAT - Advantages of VAT - Distinction between CST & VAT- Appointment - Jurisdiction and Power of the Authority under the Chhattisgarh Value Added Tax Act, 2005

UNIT – V : Concept of Service Tax: Background - Basic Concepts of Service Tax - Reason for Imposition of Service Tax - Constitutional Validity of Service Tax - Administrative Structure of Service Tax - Charge of Service Tax.

Reference Books:

1. Manish Lalit Kumar Bavishi v. Addl. Dir. General DRI (2011) 272 E.L.T. 42 (Bom.)
2. O.T. Enasu v. UOI (2011) 272 E.L.T. 51 (Ker.)
3. Commissioner of Service Tax v. Lincoln Helios (India) Ltd. (2011) 23 S.T.R. 112 (Kar.)
4. Kishore K.S. v. Cherthala Municipality (2011) 24 STR 538 (Ker.)

AT 604::Amazon Web services (AWS)

Unit-I : Introduction to Amazon Web Services - History of AWS – Features of AWS – Global Infrastructure – AWS Free tier – AWS IAM (Identity Access Management) – Features of IAM – IAM Identities – IAM Roles.

Unit-II:AWS Cloud Computing – AWS Basic Architecture – Key Considerations of Web hosting in AWS – AWS Management Console - AWS Account – Creation of Account AWS account – Sign up for Service – Create your password and access your account credentials

Unit-III :AWS – Elastic Compute Cloud (EC2) – EC2 Components – Features of EC2 – Using of EC2 – AWS Auto scaling – Elastic Load Balancing (ELB) – Features of ELB

Unit-IV:AWS Workspaces – Creation of Workspace – Features of workspace – Benefits of Workspaces – AWS Lambda – Configuring of AWS Lambda – Benefits of AWS Lambda – Limitations of AWS Lambda

Unit-V :AWS Virtual Private Cloud (VPC) – Features of VPC – AWS Route 53 – Configuring of Route 53 - Features of Route 53 - AWS Direct Connection – Requirements to use Direct connect – Configuring Direct connection – Features of Direct Connection – AWS S3

Reference Books:

1. Introduction to AWS Beginner's Guide Books by George Sammons
2. AWS for Dummies by Bernard Golden
3. AWS the complete guide from Beginners for AWS by Richard Derry
4. Learning AWS by Mark Wilkins

AT 605::SAP FICO

Unit-I :Introduction to ERP - What is ERP • Why we need ERP - Advantage of ERP - Major ERP packages Introduction to SAP R/3 - Advantages of SAP over other ERP Packages.

Unit-II : FINANCE Enterprise Structure - Organizational Units - Define Company - Define Company Code -Define Business Area - Assign Company Code to Company - Define Plant - Purchase Organization -Storage location - Define Sales Organization - Shipping Point - Distribution Channels and Divisions- Assign plant and purchasing organization to company code-Assign purchasing organization to plant-Assign sales organization - Distribution channels and Divisions to company code - Assign shipping point

Unit - III :Financial Accounting Global Setting - Maintain Fiscal year variant - Maintain posting period variant - Open and closing periods-Maintain field status variant-Enter global parameters- Define document types and number ranges - Define posting keys -Maximum exchange rate difference-Define text for line items-Default values for values for document processing

Unit - IV : Chart of Accounting List-Define Operative chart of Accounts- Define group chart of accounts-Define country specie chart of accounts- Assign chart of accounts to company code-Define account group- Define retained earning account

Unit - V: GL Account Creation and processing-Define tolerance groups for G/L accounts -Define tolerance groups for employees - Define GL account - Block/Unblock GL accounts -General document posting - Document in G/L park post, Hold, Recurring, Sample

Reference Books:

1. Sap Fico covers Sap Ecc 6.0 Black Book by Mamtani, Wiley India
2. SAP FICO Black Book Kindle Edition by Bhushan Jairamdas Mamtani
3. SAP: SAP FICO: SAP FICO configuration: SAP FICO books: SAP FICO certification (ERP) Kindle Edition by Diana Jones , Jay Dhruv