

Circular file

- 34 -

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR NO.SU/Commerce & Management/ B.Voc./38/2018**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, **Academic Council at its meeting held on 29 December 2018 has accepted the First Semester following curriculum under B.Voc. programmer viz: Certificate, Diploma, Advance Diploma and B.Voc. Degree.** to implement for the Faculty of Commerce & Management only as enclosed herewith.

1.	B.Voc. Accounting	Ankushrao Tope College, Jalna.
2.	B.Voc. Banking	Ankushrao Tope College, Jalna.
3.	B.Voc. Professional Accounting & Taxation	Shri Muktanand College Gangapur, Dist. Aurangabad
4.	B.Voc. Accounting & Taxation	Arts & Commerce College, Ashti.
5.	B.Voc. Banking & Financial Services	Arts, Science & Commerce, College, Ambad.
6.	B.Voc. Live Stock Production management	Arts, Science & Commerce, College, Ambad.
7.	B.Voc. Soil and water Conservation and management	S.B.E.S. College of Science, Aurangabad.
8.	CC Tax Assistance	Arts, Commerce & Science, College, Kille-Dharur, Dist. Beed.

This is effective from the Academic Year 2018-2019 and onwards.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.

REF.NO. SU/ COMMERCE/2018-19

Date:- 24-01-2019.

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*Deputy Registrar,
Syllabus Section.*

Copy forwarded with compliments to :-

- 1] **The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] The Director, University Network & Information Centre, UNIC, with **a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambekar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

9422930121 Nimbare

Ashti Taluka Shikshan Prasarak Mandal's

ARTS & COMMERCE COLLEGE, ASHTI

Tq. Ashti Dist. Beed (Pin 414 203) ☎ 282532, 282101

(NAAC ACCREDITED "B++" GRADE COLLEGE)

e-mail - acca_123@rediffmail.com Website : www.acscashti.com

**President Shri. Kishor B. Hambarde****Principal Dr. S. R. Nimbare****No. ACCA / 2018 -2019 / 630****Date 11 / 10 / 2018**

To,

The Hon. Pro Vice-Chancellor,

Dr. Babasaheb Ambedkar Marathwada University,
Aurangabad.Subject:- Approval to the syllabus designed for the course sanctioned by
UGC under NSQF.

Reference:- No. F.No.5-1/2018(NSQF) dt.16/08/2018

Respected Sir,

With reference to the above cited subject I wish to state that our institution has forwarded the proposal to run Vocational courses under NSQF. We recently received approval from UGC for the same. We have stated following courses for UG students, from academic year 2018-2019.

- i) Automobile
- ✓ ii) Accounting and Taxation

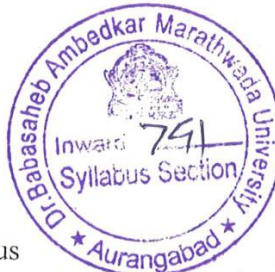
The syllabus of these courses is designed by our own institute. I hereby forwarded the syllabus for your approval.

Please do the needful.

Thanking you.

Encl-

- 1) Automobile syllabus
- 2) Accounting and Taxation syllabus



Yours faithfully,

PRINCIPAL
Arts and Commerce
College, Ashti, Tal. Ashti, Dist. Beed (MS)

Mr. ATP

Pl. put up

12/10/18

29/10/18
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विश्वविद्यालय अनुदान आयोग
UNIVERSITY GRANTS COMMISSION
मानव ससाधन विकास-मंत्रालय, भारत सरकार
MINISTRY OF HUMAN RESOURCE DEVELOPMENT, GOVT. OF INDIA
बहादुर शाह ज़फर मार्ग, नई दिल्ली: - ११० ००२
BAHADUR SHAH ZAFAR MARG, NEW DELHI - 110 002



ज्ञान-विज्ञान विमुक्तये
16 AUG 2018
August, 2018

F.No.5-1/2018(NSQF)

The Principal
Arts and Commerce College,
Ashti Jamkhed Road,
Tal. Ashti, Distt- Beed - 414203

Sub: - Approval of programme/ courses under NSQF – reg.

Dear Sir/ Madam,

This is with reference to your proposal for introducing vocational courses under NSQF. I am directed to convey approval of the UGC for the following programmes/ courses to be run by your institution under NSQF from the academic session 2018-19.

Programmes/ Courses
Community College
1. Automobile
2. Accounting and Taxation

It is further informed that the institution may admit 50 students per course, and appoint faculty and staff as per the provisions of the NSQF guidelines.

You are requested to kindly ensure compliance of the terms and conditions/ provisions as laid down in the guidelines for providing skill-based education under National Skill Qualification Framework. You are also requested to convey your confirmation to start the courses from the academic session 2018-19 along with the courses-wise actual intake of students to UGC at the earliest.

Yours faithfully,

Mriganka Sekhar Sarma
(Education Officer)

Smt. Jadhav
ph
7.9.18

Letter NO. ACSCA / 115

20/08/2018 /

7/9/2018

ph
PRINCIPAL
Arts and Commerce
College, Ashti, Tal. Ashti, Dist. Beed (MS)

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ,
औरंगाबाद - ४३१ ००४ (महाराष्ट्र) (भारत)
(नॅक समिती तर्फे 'अ' दर्जा प्राप्त)

दूरध्वनी कार्यालय : (०२४०)२४०३१८/२४०३१९
कुलसचिव : (का) २४०३३३३
(नि) २४००२०३, २४०३३१०
फॅक्स : (०२४०) २४०३३३५
Website : www.bamu.net
e-mail : bcud.office@bamu.ac.in



विद्यापीठ परिसर,
औरंगाबाद - ४३१ ००४
(महाराष्ट्र) (भारत)

संदर्भ क्रमांक :शैक्ष/संग्र/बीएनजे/२०१७-१८/११५-१२९/१६९६१-६९

दिनांक : ०१-०१-२०१८.

प्रति,

मा. प्राचार्य,

आष्टी तालुका शिक्षण प्रसारक मंडळ संचलित,

[EB40872] कला, वाणिज्य व विज्ञान महाविद्यालय,

जामखेड रोड आष्टी ता. आष्टी, जि.बीड

विषय :- जून २०१७ पासून पदवी / पदव्युत्तर अभ्यासक्रमांचे संलग्नीकरण चालू ठेवणे बाबत.

संदर्भ :- विद्या परिषदेने घेतलेला निर्णय दि.२०/२१-०६-२०१७.

महोदय/महोदया,

जून २०१७ पासून आपल्या महाविद्यालयाचे संलग्नीकरण चालू ठेवणे बाबत आपल्या अर्जाच्या / प्रस्तावाच्या अनुषंगाने महाविद्यालयास भेट देऊन अहवाल सादर करण्यासाठी संलग्नीकरण समिती नियुक्त करण्यात आली होती.

सदर संलग्नीकरण नुतनीकरण समितीने प्रस्तुत प्रकरणी आपल्या महाविद्यालयास भेट देऊन सादर केलेल्या अहवालावर विद्या परिषदेच्या दि. २० व २१ जून २०१७ रोजी झालेल्या बैठकीत विचार होऊन महाराष्ट्र सार्वजनिक विद्यापीठ कायदा २०१६ कलम ११० (४) मधील तरतुदीनुसार परिशिष्ट "अ" मध्ये दर्शविलेल्या अभ्यासक्रम व प्रवेश क्षमतेसह अटी व शर्तीच्या अधिन राहून जून पासून पासून एका वर्षाकरीता पदवी / पदव्युत्तर अभ्यासक्रमासाठी संलग्नीकरण चालू ठेवणे / नैसर्गिक वाढीस मान्यता देण्यात येत आहे.

महाराष्ट्र सार्वजनिक विद्यापीठ कायदा २०१६ कलम ११० (४) च्या तरतुदीनुसार विद्या परिषदेचा उपरोक्त निर्णय आपणास कळविण्यात येत असून निवृत्ती करण्यात येते की, विद्या परिषदेने संलग्नीकरणाबाबत निर्धारित केलेल्या अटीची पूर्तता तीन महिन्यात करावी व अटीच्या पूर्ततेबाबतचे हमीपत्र विद्यापीठास दि. ०१-०२-२०१८ पर्यंत सादर करावे. तसेच या अटीच्या पूर्तते बाबतचा अहवाल दि. ०१-०३-२०१८ पूर्वी विद्यापीठास सादर करावा.

विद्यापीठाने निर्धारित केलेल्या प्रपत्र "अ" प्रपत्र "ब" व प्रपत्र "क" नुसार संलग्नीकरण नुतनीकरण समितीच्या अहवालानुसार आपल्या महाविद्यालयात पदवी / पदव्युत्तर अभ्यासक्रमास खालील कोष्टकात दर्शविल्या प्रमाणे गुण प्राप्त झालेले आहेत.

परिशिष्ट "अ"

प्रपत्राचे नाव	प्रपत्राची माहिती	कमाल गुण	एकूण प्राप्त गुण	किमान आवश्यक गुणांची टक्केवारी	एकूण प्राप्त गुणांची टक्केवारी
प्रपत्र अ	अनिवार्य मुलभूत सुविधा	150	147	60 %	98%
प्रपत्र ब	इतर आवश्यक सुविधा	200	181	50 %	90.5%
प्रपत्र क	शाखानिहाय आवश्यक सुविधा(विज्ञान विद्याशाखा)	50	44	50 %	88%
प्रपत्र क	व्यवस्थापनशास्त्र विद्याशाखा	50	50	50 %	100%

			प्राणीशास्त्र [ऐच्छिक] पर्यावरणशास्त्र [ऐच्छिक] गणित [ऐच्छिक] पदार्थविज्ञान [ऐच्छिक] रसायनशास्त्र [ऐच्छिक]				
5	बी.एस्सी.	द्वितीय वर्ष	इंग्रजी [अनिवार्य] हिंदी [द्वितीय भाषा] मराठी [द्वितीय भाषा] वनस्पतीशास्त्र [ऐच्छिक] प्राणीशास्त्र [ऐच्छिक] पर्यावरणशास्त्र [ऐच्छिक] गणित [ऐच्छिक] पदार्थविज्ञान [ऐच्छिक] रसायनशास्त्र [ऐच्छिक]	2 तुकड्या (प्रत्येकी 120 विद्यार्थी)			
6	बी.एस्सी.	तृतीय वर्ष	वनस्पतीशास्त्र [ऐच्छिक] प्राणीशास्त्र [ऐच्छिक] पर्यावरणशास्त्र [ऐच्छिक] गणित [ऐच्छिक] पदार्थविज्ञान [ऐच्छिक] रसायनशास्त्र [ऐच्छिक]	2 तुकड्या (प्रत्येकी 120 विद्यार्थी)			
7	बी. कॉम	प्रथम वर्ष	--	--	सर्व अनिवार्य विषय	1 तुकडी (120 विद्यार्थी)	
8	बी. कॉम	द्वितीय वर्ष	--	--	सर्व अनिवार्य विषय	1 तुकडी (120 विद्यार्थी)	
9	बी. कॉम	तृतीय वर्ष	--	--	सर्व अनिवार्य विषय	1 तुकडी (120 विद्यार्थी)	
10	बॅचलर ऑफ कंप्यूटर अप्लिकेशनस् (बी.सी.ए.)	प्रथम वर्ष	सर्व अनिवार्य विषय	1 तुकडी (60 विद्यार्थी)	--	--	
11	बॅचलर ऑफ कंप्यूटर अप्लिकेशनस् (बी.सी.ए.)	द्वितीय वर्ष	सर्व अनिवार्य विषय	1 तुकडी (60 विद्यार्थी)	--	--	
12	बॅचलर ऑफ कंप्यूटर अप्लिकेशनस् (बी.सी.ए.)	तृतीय वर्ष	सर्व अनिवार्य विषय	1 तुकडी (60 विद्यार्थी)	--	--	
13	एम. ए.	प्रथम वर्ष	इतिहास	1 तुकडी (60 विद्यार्थी)	--	--	
14	एम. ए.	द्वितीय वर्ष	इतिहास	1 तुकडी (60 विद्यार्थी)	--	--	
15	एम. ए.	प्रथम वर्ष	हिंदी	1 तुकडी (60 विद्यार्थी)	--	--	
16	एम. ए.	द्वितीय वर्ष	हिंदी	1 तुकडी (60 विद्यार्थी)	--	--	
17	एम. ए.	प्रथम वर्ष	मराठी	1 तुकडी (60 विद्यार्थी)	--	--	
18	एम. ए.	द्वितीय वर्ष	मराठी	1 तुकडी (60 विद्यार्थी)	--	--	

Diploma in Accounting & Taxation

(Diploma under approved by National Skill Qualification Framework NSQF)

This course would provide the graduates in different faculties and also the diploma holder, the conceptual and practical knowledge of Accounting and Taxation and would enable them to obtain meaningful prospects and career in the field of Accounting & Taxation departments of various fields.

I. OBJECTIVES

1. To equip the candidates with comprehensive and up-to-date knowledge of Accounting and Taxation.
2. To ensure that the candidates after their training, will be able to practice in the fields of Accounting and Taxation or effect improvements in their own organization.
3. To introduce concepts of Financial Accounting, and its Analysis and Principles of Auditing to improve the understanding in Accounting and Auditing which are the crucial areas from the view of Taxation Authorities.
4. To enable the candidates to improve their managerial and Communication Skills compiled with awareness in Computer Application.

II. DURATION OF THE COURSE:

The duration of the course is one year divided into two semesters.

III. INTAKE OF STUDENTS: 50

IV. ELIGIBILITY FOR ADMISSION:

- 12th Pass Student of any Branch
- Admission will be "First Come First Serve Basis"

Syllabus Structure of Accounting & Taxation under National Skill Qualification Framework (NSQF)

Accounting and Taxation is of one year duration divided into two semesters. The papers, maximum marks and sessions (per Week) for each of the papers will be as follows.

Semester-I

Paper No.	Title of the Paper	Theory Per Week	Duration of t Theory Exam.	Marks for Theory	Marks for Practical	Total Marks
General Subjects						
AT 101	Communication Skill	2	3 Hrs	80	20	100
AT 102	Principles of Auditing	2	3 Hrs	80	20	100
Skill Based Subjects						
AT 103	Computerized Accounting- I	2	3 Hrs	80	20	100
AT 104	Financial Accounting-I	2	3 Hrs	80	20	100
AT 105	Accounting & Taxation -I	2	3 Hrs	80	20	100
	Total					

Semester II

Paper No.	Title of the Paper	Theory Per Week	Duration of t Theory Exam.	Marks for Theory	Marks for Practical	Total Marks
General Subjects						
AT 101	Principles of Business Management	2	3 Hrs	80	20	100
AT 102	Marketing Management	2	3 Hrs	80	20	100
AT 103	Computerized Accounting- II	2	3 Hrs	80	20	100
AT 104	Financial Accounting-II	2	3 Hrs	80	20	100
AT 105	Accounting & Taxation -II	2	3 Hrs	80	20	100
	Total					

DIPLOMA COURSE OF ACCOUNTING & TAXATION

Syllabus of Communication Skills

SEMESTER- I

Subject Code: AT 101

Max Marks: 100 Marks

Theory: 80 Marks

Practical/ Sessional: 20 Marks

Objective: To obtain knowledge of various aspects of communication skills this will help for personality development.

Unit 1: Language and Communication:

Definition of Communication; Function and purpose of Communication; Process of Communication; Barriers of Effective Communication; Types of communication, Verbal communication, on-verbal communication; The Impact of Communication on Performance (4 Periods)

Unit 2: Oral Communication

Features, advantages and disadvantages, media; Public speaking- methods of speaking, guidelines for effective speech; Effective power point presentation- body language, non-verbal, facial expression, audience research, questions from the audience; Oral Presentations

Interview Skills- Types, candidate's preparation for an Interview, staging and conducting an interview. (08 Periods)

Unit 3: Listening Skills:

What is listening; Types of Listening; Barriers of Effective Listening; Strategies for Effective Listening; Semantic Markers; Listening to Complaints. (06 Periods)

Unit 4: Written Communication

Features, advantages and disadvantages, Media; Formats for writing- CV; writing Memos; Letters –principles, parts of a letter and layout, types order, complaint, enquiry, reply to enquiry, job application; Note Taking; Paraphrasing; Elements of writing; Business Letter Writing; Other Business Communications.

(08 Periods)

Unit 5: Organizational Communication:

Communication in an Organization, Types of Communication; Meetings; Memo; Circulars and Notices; Report Writing; Principles of Proof Reading

(06 Periods)

Books Recommended:

1. Essentials of Business Communication Skills- Dr. Mrs. Anjali Ghanekar- Everest Publishing House.
2. Communication Skills- Ghousia Khatoon & Kanini Dhurva- Himalaya Publishing House.
3. Business Communication- R.C. Bhatia- Ane Books Pvt. Ltd.
4. Managerial Communication- Urmila Rai & S.M. Rai- Himalaya Publishing House.
5. Communication- C.S., Rayudu- Himalaya Publishing House.

DIPLOMA COURSE OF ACCOUNTING & TAXATION

Syllabus of Principles of Auditing

SEMESTER- I

Subject Code: AT 103

Max Marks: 100 Marks

Theory: 80 Marks

Practical/ Sessional: 20 Marks

Objectives: To obtain knowledge of auditing and its application.

UNIT 1: Introduction: Meaning and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit. (08 Periods)

UNIT 2: Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure. (06 Periods)

UNIT 3: Vouching, Verification of Assets and Liabilities. (06 Periods)

UNIT 4: Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report. (05 Periods)

UNIT 5: Investigation: Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies. (07 Periods)

BOOKS RECOMMENDED:

1. Practical Auditing – by B.N. Tandon, S. Sudarshanam, S. Sundeharbahu (Publisher - S.Chand)
2. Contemporary Auditing – by Kamal Gupta (Publisher – Tata McGrawHill)
3. Principles and Practice of Auditing – by R.G. Saxena (Publisher – Himalaya Pub. House)
4. Textbook of Auditing – by V.K. Batra, K.L. Bagordia (Publisher – Tata McGrawHill)
5. Principles and Practice of Auditing – by D.N.Tripathy (Publisher – Kalyani)

DIPLOMA COURSE OF ACCOUNTING & TAXATION

Syllabus of Computerized Accounting-I

SEMESTER- I

Subject Code: AT 105

Max Marks: 100 Marks

Theory: 80 Marks

Practical/ Sessional: 20 Marks

UNIT 1 - INTRODUCTION TO COMPUTERISED ACCOUNTING

Explain Manual Accounting and Computerised Accounting, Distinguish between Computerised Accounting and Manual Accounting, Describe the benefits of Computerised Accounting, Identify the need of Computerised Accounting, Familiarise the steps involved in the transition of Manual Accounting to Computerised Accounting., List out the different Accounting softwares.

(06 Periods)

UNIT 2 - FUNDAMENTALS OF TALLY ERP9

Identify the features of Tally, Explain the requirements for installing Tally, Explain the steps required for installing Tally, List out the benefits of Tally, Identify the need for Tally licensing, Describe the types of Tally licensing, Familiarize license menu, Describe various Tally components, Create a company, Select a company, Shut a company, Alter company, Fix company features, Configure the company by using F12, Use short cut keys. (08 Periods)

UNIT 3 - BASIC ACCOUNTING INFORMATION IN TALLY

Understand the menu related to accounts, Create Accounting Info, Create Inventory Info., Understand the ledger groups, List out the predefined ledger groups, Manage ledger groups, Create groups, Create sub groups, Display groups,

Alter groups, Delete groups, Create multiple groups, Display multiple groups, Alter multiple groups, Explain the meaning of ledgers, Familiarise the fields in the ledger creation window, Create single ledgers, Display ledgers, Alter ledgers, Delete ledger, Create multiple ledgers, Familiarise the fields in multiple ledger creation window, Display multiple ledgers, Alter multiple ledgers, Use short cut keys. (09 Periods)

UNIT 4 - ACCOUNTING VOUCHERS IN TALLY

Identify the vouchers in Tally, Configure vouchers, Create vouchers, Display vouchers, Alter vouchers, Duplicate vouchers, Cancel vouchers, List out predefined vouchers in tally, Use Short cut Keys (05 Periods)

UNIT 5 -Goods and Services Tax (GST)

General GST Configuration, GST Invoice, Billing, Reverse Charge, Branch Transfers, Bill of Supply, Export Invoices. (04 Periods)

Recommended Books:

1. User Manual of Accounting Tally Software ERP 9 Version.
2. Robert F.Meigs & Walter B.Meigs, "Accounting-The Basis for Business Decisions"
3. Mr. Sohail Afzal & M. Arif, "Pinciples of Accounting"
4. S. Nadeem Shah, Peachtree, "Computerized Accounting"

DIPLOMA COURSE OF ACCOUNTING & TAXATION
Syllabus of Financial Accounting -I

SEMESTER- I
Subject Code: AT 107

Max Marks: 100 Marks

Theory: 80 Marks

Practical/ Sessional: 20 Marks

Objectives: The course aims at acquainting the students with the emerging issues in business, trade and commerce regarding recording, maintaining and presenting the accounting and financial facts.

Unit I: Book Keeping And Accountancy (Theory) (07 Periods)

Meaning, definition, concepts, objectives, Need, Scope, Classification, and Rules of Accounts, Accounting Cycle, Journal, Ledger, Balancing of Account.

Unit II: Final Accounts of Sole Trader (Numerical) (10 Periods)

Meaning & Importance, preparation of Manufacturing Account, Trading Account, Profit & Loss Account and Balance Sheet, Adjustment

Unit III: Depreciation (Numerical) (06 Periods)

Fixed, Reducing, and Sinking Fund Method

Unit IV: Hire Purchase System & Installment System (09 Periods)

(Theory of Hire Purchase & Numerical on Installment Method)

Meaning, Calculation of Interest, Accounting for hire purchase Transactions by Assets Purchase Method based on Full Cash Price, Journal Entries, Ledger Accounts & Disclosure in Balance Sheet for Hire & Vendor.

Books Recommended:

1. Advanced Accountancy- M.C.Shukla
2. Advanced Accountancy- R.C.Shukla
3. Accountancy- Mahurkar & Deshpande
4. New Approach To Accountancy- H.R.Kotalwar
5. Anthony, RN. and Reece. J.S.: Accounting Principles: Richard Irwin Inc.
6. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
7. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia.
8. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi. 5. Compendium of Statement and Standards of Accounting : The Institute of Chartered Accountants of India, New Delhi

DIPLOMA COURSE OF ACCOUNTING & TAXATION

Syllabus of Accounting and Taxation (GST)

SEMESTER- I

Subject Code: AT 109

Max Marks: 100 Marks

Theory: 80 Marks

Practical/ Sessional: 20 Marks

UNIT: 1 Overview of Goods and Services Tax

Overview of GST, Implementation of GST , Liability of the Tax Payer , GST Network , GST Council (08 Periods)

UNIT: 2 Registration

Introduction, Registration Procedure, Important Points, Special Persons, Amendments / Cancellation (08 Periods)

UNIT: 3 Payment of GST

Introduction, Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS & TCS (08 Periods)

UNIT: 4 Electronic Commerce

Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator (07 Periods)

Books Recommended:

1. Systematic Approach to Indirect Tax- Kumar, Sanjeev

2. Text Book of Indirect Tax – Sinha P.K Dr. Vinod Singhania,
3. Taxman Publication, New Delhi Girish Ahuja & Ravi Gupta, Bharat Law House, New Delhi
4. Indirect Taxes : V. S. Datey – Taxman Publication M Vat
5. Subramanian Snow White Publication
6. Systematic Approach to Taxation – Dr. Girish Ahuja & Dr. Ravi Gupta

DIPLOMA COURSE OF ACCOUNTING & TAXATION
Syllabus of Principles of Business Management
SEMESTER- II
Subject Code: AT 102

Max Marks: 100 Marks

Theory: 80 Marks

Practical/ Sessional: 20 Marks

Chapter -1: Introduction to Management

Meaning, Definitions, Nature, Characteristics, Importance, functions of Management. Development of Management thoughts- Contribution of F.W. Taylor, Henry Fayol, Peter Drueker.

(06 Periods)

Chapter - 2: Planning & Decision Making

Meaning, Definitions, Nature, Characteristics & Importance of Planning, Limitations of planning, Types of plans, planning process.

Meaning, Definitions, Nature, Characteristics &, Technique of decision making. Problems in decision making.

(06 Periods)

Chapter -3: Leadership & Direction

Meaning, Definitions, Characteristics & Importance of Leadership, Types of leaders. Leadership theories -Traditional theories - Trait theory, group and exchange theory, Behavioural Theories- Liker's four systems.

Meaning, Definitions, Importance, Principles of Direction, Characteristics of a good order, Written Vs. oral directives, Techniques of Direction.

(07 Periods)

Chapter - 4: Motivation, Morale and Human Relations ..

Meaning, Definitions, Nature, Features, Importance of Motivation, kinds of Motivation, Morale - Meaning and importance of morale, Human relation approach, Psychological and Sociological framework of human relations, importance of human relations. (07 Periods)

Chapter - 5: Co-ordination & Controlling

Meaning, Definition, features and Importance of Co-ordination. The elements of coordination, steps for achieving effective co-ordination.

Meaning, Definitions, Elements of control, The control process, importance of control, The control cycle, Essential Steps in control Procedure, control technique, requirement of good control system. (06 Periods)

Reference Books:

1. Saxsena S. C. - Principles and Practice of Management Vol.-1
2. P. Subba Rao - Management and organizations behavior.

DIPLOMA COURSE OF ACCOUNTING & TAXATION**Syllabus of Marketing Management****SEMESTER- II****Subject Code: AT 104****Max Marks: 100 Marks****Theory: 80 Marks****Practical/ Sessional: 20 Marks****UNIT: 1 Introduction to Marketing:**

Definition & Functions of Marketing. Core concepts of Marketing –Need, Want, Desire, Benefits, Demand, Value, Exchange, Goods – Service Continuum, Product, Market. Customer Satisfaction, Customer Delight. Approaches to Marketing – Product Production – Sales – Marketing – Societal – Relational. Concept of Marketing Myopia. Selling versus marketing. Holistic Marketing Orientation & Customer Value (08 Periods)

UNIT: 2 Consumer Behavior: Concept, Characteristics of consumer and organizational markets, 5 steps Buyer decision process. (06 Periods)

UNIT: 3 Marketing Environment: Analyzing needs and trends Macro Environment – Political, Economic, Socio-cultural and Technical Environment – PEST analyses. Micro Environment – Industry & Competition. Concept of Market Potential & Market Share. (09 Periods)

UNIT: 4 Market segmentation: Definition, Need & Benefits. Bases for market segmentation of consumer goods, industrial goods and services. Segment, Niche & Local Marketing, Effective segmentation criteria, Evaluating & Selecting Target

Markets, Concept of Target Market and Concept of positioning – Value Proposition & USP. (09 Periods)

Books Recommended

1. Principles of Marketing 12th Edition – Philip Kotler and Gary Armstrong
2. Fundamentals of Marketing – Stanton
3. Marketing Management – Rajan saxena
4. Marketing Management – V.S. Ramaswamy and S. Namakumari

DIPLOMA COURSE OF ACCOUNTING & TAXATION

Syllabus of Computerized Accounting-II

SEMESTER- II

Subject Code: AT 106

Max Marks: 100 Marks

Theory: 80 Marks

Practical/ Sessional: 20 Marks

UNIT 1 - TAX ACCOUNTING IN TALLY

Enable TDS, List ledgers pertaining to TDS, Create TDS voucher types, Voucher entry with TDS, Make TDS reports, Compute TDS, Enable Service Tax in tally, Identify ledgers pertaining to service tax, Create service tax ledgers, Voucher entry with Service Tax, Make service tax reports, Use short cut keys. (06 Periods)

UNIT 2 - COST CENTRE AND INVENTORY INFORMATION

Define cost categories, Create cost categories, Display cost categories, Alter cost categories, Delete cost categories, Define cost centres, Create cost centres, Display cost centre, Alter cost centre, Delete cost centre, Identify stock groups, Create stock groups, Create stock category, Display stock categories, Alter stock categories, Delete stock categories, Define stock item, Create stock item, Create multiple stock items, Display stock items, Alter stock items, Create godowns, Display godowns, Alter godowns, Create multiple godowns, Display multiple godowns, Alter multiple godowns, Define units of measure, Create units of measure, Display units of measure, Alter units of measure, Use short cut keys.

(08 Periods)

UNIT 3- ORDERS, INVOICES AND REPORTS

Understand purchase order, Create purchase order, Alter purchase order, Delete purchase order, Understand sales order, Create sales order, Alter sales order, Delete sales order, View order position, Understand invoices, Activate invoicing, Invoice Entry, Configure invoices, Print invoices, Print cheque, Identify the reports generated in tally, Generate reports, Display trial balance, Configure trial balance, Configure balance sheet, Configure profit and loss account, Display day book, Display balance sheet and profit and loss account, Prepare bank reconciliation statement, Use Short cut Keys.

(07 Periods)

UNIT 4 - QUICK BOOKS

Understand QB, Explain uses of QB, Set up company, Customise business, Set up customers, Define QB Center, List out QB Center, Set up Service Tax, Set up VAT, Customize Invoices, Navigate chart of accounts, Add new accounts, Create customers, Create Invoices, Receipts, Estimates and Credit Note, List out reports related to customer, Generate customer report, Set up suppliers, Make billable expenses, Create purchase order, Invoice, Payment and Debit Note, List out reports related to suppliers, Create reports, Customize reports, Work with transactions, Set account numbers, Identify and list out default accounts, Add and edit accounts, Identify the QB Reports, Understand the nature of QB online reports, List of types of Reports, Generate all reports.

(06 Periods)

UNIT 5 – MS- OFFICE

MS- Word, MS – Excel, MS- Power Point

(05 Periods)

Recommended Books:

1. User Manual of Accounting Tally Software ERP 9 Version.

2. Robert F.Meigs & Walter B.Meigs, "Accounting-The Basis for Business Decisions"
3. Mr. Sohail Afzal & M. Arif, "Pinciples of Accounting"
4. S. Nadeem Shah, Peachtree, "Computerized Accounting"

DIPLOMA COURSE OF ACCOUNTING & TAXATION
Syllabus of Financial Accounting -II

SEMESTER- II
Subject Code: AT 108

Max Marks: 100 Marks

Theory: 80 Marks

Practical/ Sessional: 20 Marks

Unit I: Accounting of Non Trading Concern **(Numerical)** (10 Periods)

Unit II: Royalty Accounts **(Numerical)** (08 Periods)

Unit III: Branch Account **(Numerical)** (08 Periods)

Debtors System, Stock and Debtors System

Unit IV: Accounting Standards- Meaning, Definition. AS-1, AS-9 **(Theory)**
(06 Periods)

Recommended Books:

1. Advanced Accountancy M.C. Shukla
2. Advanced Accountancy- R.C.Shukla
3. Financial Accountancy Hanif & Mukherjee
4. Anthony, RN. and Reece. J.S.: Accounting Principles: Richard Irwin Inc.
5. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.

6. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
7. Compendium of Statement and Standards of Accounting : The Institute of Chartered Accountants of India, New Delhi.

DIPLOMA COURSE OF ACCOUNTING & TAXATION
Syllabus of Accounting and Taxation (GST)

SEMESTER- II
Subject Code: AT 110

Max Marks: 100 Marks

Theory: 80 Marks

Practical/ Sessional: 20 Marks

UNIT: 1 Income-Tax act 1961

Introduction, Meaning , Definition & Concept of Income Tax, Income Tax Act 1961 (08 Periods)

UNIT: 2 Residential status and tax liability (06 Periods)

UNIT: 3 Exempted Income u/s. 10 and permissible deduction from Gross total Income (Applicable to individuals) (07 Periods)

UNIT: 4 Heads of Income: Income from salary, House property and other sources , provisions relating to Computation of total income , Tax liability relating to individuals under above head of Income . (11 Periods)

Books Recommended:

1. Gupta R.L. and Radhaswamy . Students Guide to Income Tax, Taxman, Delhi.
2. Mehrotra H.C., Income Tax Law and Accounts.
3. Prasad bhagwati, Income Tax Law and Practice.
4. Ahuja and Gupta, Systematic Approach to Income Tax.

Books Recommended:

1. Advanced Accountancy- M.C.Shukla
2. Advanced Accountancy- R.C.Shukla
3. Accountancy- Mahurkar & Deshpande
4. New Approach To Accountancy- H.R.Kotalwar
5. Anthony, RN. and Reece. J.S.: Accounting Principles: Richard Irwin Inc.
6. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
7. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia.
8. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting : The Institute of Chartered Accountants of India, New Delhi