DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

CIRCULAR NO.SU/ Faculty of Com.& Mgt./B.VOC./85/2022.

It is hereby informed to all concerned that, on the recommendation of Ad-hoc Board in Vocational Studies and Dean, Faculty of Science & Technology the Hon'ble Vice-Chancellor has **accepted the curriculum of following B.Voc. Courses under Choice Based Credit and Grading System in** his emergency powers under Section-12 [7] of the Maharashtra Public Universities Act, 2016 on behalf of the Academic Council as appended herewith:

Sr.No.	Course Name	Semester
1.	B.Voc in Entrepreneurship and Retail Management	I to VI
2.	B.Voc in Accounting P-19	V & VI
3.	B.Voc in Accounting & Auditing	I & II

This is effective from the **Academic Year 2020-21 and 2021-22** and onwards. This curriculum is also available on the University website www.bamu.ac.in.

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

University campus,][
Aurangabad-431 004.][
Ref. No.SU/B.voc./Curri./2021-22/ 10209-19][
][
Date: 28.03.2022 *******

Deputy Registrar,
Academic [Syllabus]
Section.

Copy forwarded with compliments to :-

1] **The Principal All Affiliated Concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad.**
2] **The Director,** University Network & Information Centre, UNIC, with **a request to upload the curriculum along with this Circular on University Website.**

Copy to :-

1] The Director, Board of Examinations & Evaluation, Dr.BAMU, A'bad
2] **The Concerned Section, Examination Branch,**
3] The Section Officer, [Eligibility Unit],
4] **The Programmer [Computer Unit-1] Examinations, section,** Dr. BAMU, A'bad
5] **The Programmer [Computer Unit-2] Examinations, section,** Dr. BAMU, A'bad
6] The In-charge, [E- Suvidha Kendra],
7] The B.Voc Section, Dr. BAMU, A'bad
8] The Public Relation Officer,
9] The Record Keeper,

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY AURANGABAD

SYLLABUS OF
BACHELOR OF VOCATIONAL

IN

B.Voc in Accounting P-19
SEMESTER- V & VI

Choice Based Credit System

Effective form the Academic Year
2020-21 and 2021-22 & Onwards

MatsyodariShikshanSanstha's

AnkushraoTopeCollege,Jalna

BachelorofVocation

(Accounting)

Syllabusof

B.Voc. (Accounting)

ThirdYear - SemesterV&VI

ChoiceBased CreditSystem(CBCS)

Three Year DegreeCourse

(WithEffectivefromtheAcademic Year2021-2022&Onwards)

MatsyodariShikshanSanstha's

AnkushraoTopeCollege,Jalna

Course StructureBachelorofVocation(B.Voc.)

Accounting

Sr. No.	CourseCode	NameoftheCourse	ContactHours PerWeek		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester–V		**GeneralAcademicComponents**					
1	**VOC501**	Personality Development and Stress Management	4	0	20	80	4
2	**VOC502**	Specific Skill Cluster (Research Methodology)	4	0	20	80	4
3	**VOC503**	Specific Skill Cluster (Auditing)	4	0	20	80	4
Semester-V		**SkillDevelopmentComponents**					
4	**VOC511**	Advanced FinancialAccounting	4	0	20	80	4
5	**VOC512**	ManagementAccounting–I **OR** BusinessLaw-I	4	0	20	80	4
6	**VOC521**	**Lab-Course 13:** Skill Specific Course-: (Advanced Financial Accounting)	0	4	25	25	2
7	**VOC522**	**Lab-Course 14:** Skill Specific Course-: (Management Accounting – I) **OR** (BusinessLaw-I)	0	4	25	25	2
8	**VOC541**	Major Project - I	0	12	75	75	6
		Total	**20**	**20**	**225**	**525**	**30**

Course StructureBachelorofVocation(B.Voc.)

Accounting

Sr. No.	CourseCode	NameoftheCourse	ContactHours PerWeek		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester–VI		**GeneralAcademicComponents**					
1	**VOC601**	Entrepreneurship Development	4	0	20	80	4
2	**VOC602**	Specific Skill Cluster (E- Commerce)	4	0	20	80	4
3	**VOC603**	Specific Skill Cluster (Direct Taxes)	4	0	20	80	4
Semester-VI		**SkillDevelopmentComponents**					
4	**VOC611**	CorporateAccounting	4	0	20	80	4
5	**VOC612**	ManagementAccounting–II **OR** BusinessLaw-II	4	0	20	80	4
6	**VOC621**	**Lab-Course 15:**Skill Specific Course: (Corporate Accounting)	0	4	25	25	2
7	**VOC622**	**Lab-Course 16:**Skill Specific Course-: (Management Accounting -II) **OR** (BusinessLaw-II)	0	4	25	25	2
8	**VOC631**	In-Plant Training-III (Summer Training)	0	120	50	50	2
9	**VOC641**	Major Project - II	0	08	75	75	4
		Total	**20**	**16**	**275**	**575**	**30**

Syllabusof
B.Voc.(Accounting)Semester-V
GeneralAcademicComponents

VOC 501:Personality Development and Stress Management

(04 Credit:100 Marks)

Learning Objectives
1. To enable the students to understand the necessity ofa pleasant personality
2. Equip students with stress handling practices
3. Provide effective verbal and non-verbal communication skills to students
4. Provide effective interview, group discussion and professional skills necessary for global job sector to students

Course Outcomes:
On completion of the course, students should be able to-
1. Recognize self-management and interpersonal management skills
2. Identify habits leading to stress
3. Implement effective verbal and non-verbal communication skills in professional and personal realm
4. Apply appropriate interview and group discussion skills

Course Contents:
Unit I: Changed Approach to Learning:(12 Hrs)
Introduction, Planning and Goal Setting, Understanding People, Self- Management Skills, Developing Potential and Self Actualization, Need Achievement, Conflict Resolution Skills- Seeking Win-Win Situation, Interpersonal Conflicts, Types of Conflict, Conflict Resolution

Unit II: Stress and Habits: (12Hrs)
Introduction, Types of Stress - Self-awareness about stress, Regulating Stress- Making the best out of stress, Stress Coping strategies, Habits-Guiding Principles, Identifying Good and Bad Habits, Habit Cycle, Breaking Bad Habits, Zeigernik effect for productivity and personal growth, Forming habit of success

Unit III: Effective Communication:(12Hrs)
Introduction, Barriers to communication -Arising out of sender's/ Receiver personality, Interpersonal Transactions, Miscommunication; Non-Verbal Communication- Introduction and Importance, Issues and Types, Basics and Universals, Interpreting Non-Verbal Cues

Unit IV: Becoming a Professional:(12Hrs)
Importance of Body Language, Body language- For Interview, For Group Discussions; Presentation skills for a professional, Role of Body language during presentation, Using of visuals in presentation

Unit V: Facilitating Self-improvement: (12Hrs)
Effective Reading; Developing Trust and Integrity; Self- confidence and courage; Case Studies

References/Suggested BookReadings:
Text Books:
I. Personality Development and Soft Skills- Barun Mitra; Oxford University Press; 2012; ISBN 9780198066217
2. Personality Development and Soft Skills: Preparing for Tomorrow S. Kapoor; Willey India; 2016, ISBN: 9789389583090
3. Effective Communication Skills- Dr. M. Sinha; Avishkar Publishers; ISBN: 978-8179103500

Reference Books:

1. MTD Training- Effective Communication Skills; MTD Training & Ventus Publishing APS; ISBN: 978-87-7681-598-1
2. Managing Stress- Ann Edworthy; Open University Press, SBN 0335204058
3. Stress Management-P. K. Dutta; Himalaya Publishing House Pvt; Ltd. ISBN : 978- 81-8488-607-8

Web: Link of website

1. https://nptel.ac.in/courses/109/104/109104107/

B.Voc.(Accounting)Semester-V
GeneralAcademicComponents

VOC 502:Specific Skill Cluster (Research Methodology)

(04 Credit:100 Marks)

Learning Objectives:
1. The course focuses on basic concepts related to business research.
2. To enhance capabilities of students to conduct the research in the field of business and social sciences
3. To enable students, in developing the most appropriate methodology for their research studies.
4. To make them familiar with the art of using different research methods and techniques

Course Outcomes:
On completion of the course, students should be able to-
1. Students will be able to define research problem
2. Explain the major areas of research in business

Course Contents:

UnitI-Introduction(12Hrs)

Meaning,nature,Scopeandobjectiveofsocialscienceresearch-hypothesis,stagesof scientificresearch, Motivating factors of social research.

UnitII-ResearchDesign(12Hrs)

MeaningandneedofResearchDesign-TypesofResearchDesign(onlyintroduction)-descriptive,diagnostic and experimental.

UnitIII-MethodsofDatacollection(12Hrs)

PrimaryData-Observation,Interview,questionnaire,schedule
SecondaryData–Personaldocuments,Publicdocumentsanditslimitations.

UnitIV-DataPresentationandAnalysis(12Hrs)

One– dimensionaldiagrams, Two -dimensional diagrams,Graphs oftimeseries.

UnitV-ReportWriting(12Hrs)

Nature,types and contentsofreports-Stepsindrafting thereports.

References/SuggestedBooksReading:

1.Micheal V.P., Research methodology in management, Himalaya Publishing house 2009.2.ThanulingamN., Research methodology, HimalayaPublishinghouse.
3. Nandgopal R., Research methodology in business, Himalaya Publishing house.
4. KothariC.R.,ResearchmethodologyMethod andTechniques,Newdelhi.
5. Malhotra and Dash, Marketing Research.

B.Voc.(Accounting)Semester-V
GeneralAcademicComponents

VOC 503: Specific Skill Cluster(Auditing)

(04 Credit:100 Marks)

Learning Objectives:

1. To introduce the concept of auditing and to enable students to understand its various aspects.
2. To enable students to understand the importance of audit planning and documentation and procedures involved in audit.
3. To enable students to assess the audit techniques and the concepts of internal control and internal checks.

Course Outcomes:

On completion of the course, students should be able to-

1. Students would outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audit
2. Students would construct the factors involved in preparation of Audit plan and Audit programme. They would also understand the concept and importance of Audit working papers.
3. Students would evaluate the importance of assessment of internal control and internal checks. Also, they would learn about Test check and Audit sampling as audit techniques
4. Students would restate the objectives, basic principles establishing internal audit and its usefulness.

Course Contents:

Unit-I.Introduction (12Hrs)

Meaning,objectives,scopeofAuditing,Importance&TypesofAuditing,Generalp rinciples, types of errorsand frauds,Audit programme,Audit note book.

Unit-II.InternalCheckSystem (12Hrs)

MeaningofInternalchecksystem,InternalcontrolSystem:meaning,objectivesand significance,Internal check auditors.

Unit-III:Vouching (12Hrs)

Meaning,Definition&objectivesofVouching,vouchingofcash&credittransactions,Dut ies ofAuditor relating to vouching.

UnitIV.Verification&Valuation ofAsset&liabilities(12Hrs)

Meaning, Definition of Verification, Difference between Vouching & Verification,verification of assetandliabilities. Valuation of Assets & Liabilities, Needand significanceofValuation., Duties ofAuditor relatingto Verification& Valuation.

UnitV.AuditofLimited Companies(12Hrs)

CompanyAuditors–
appointmentofAuditor,power,dutiesandliabilitiesofauditor,remuneration ofAuditor, and removal ofAuditor.

Auditreports:meaninganddefinitionofauditor'sreport,typesofreports,standardreportandqualifi ed report.

References/SuggestedBooksReading:

1. TondonB.N.;ContemporaryAuditing,TataMcGraw,New Delhi.
2. PagareDinkar; Principles ofAuditing,S. Chand&Company, NewDelhi.
3. SharmaT.R.;AuditingPrinciplesandPractice,SahityaBhavan,Agra.
4. JagdishPrasad;AuditingPrinciples
5. S.K.Basu;Auditing,VikasPublication.

B.Voc.(Accounting)Semester-V

SkillDevelopmentComponents

VOC 511:Advanced FinancialAccounting

(04 Credit:100 Marks)

Learning Objectives:

1. To provide information to learners about accounting and statutory requirements of General insurance companies.
2. This course covers advanced financial reporting issues and accounting methods for company accounting
3. The objective of this course is to gain a sound understanding of social accounting, accounts of insurance companies, farm accounting, investment accounting & valuation of goodwill & shares.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Describe theSocialperformanceanditsindicators.
2. understand the concept of premium, claims and commission, Final Accounts as per IRDA Regulations.
3. Analyze accounting problems and apply appropriate accounting procedures to course topics.

Course Contents:

Unit-I.SocialAccounting (Theory)(12Hrs)

Introduction,ObjectivesandSocialperformanceanditsindicators,applicationofKeynesianformulaofsavingandinvestment,socialcostbenefitsanditsmeasurement,socialincome statement and social balance sheet, Analysis of social cost and social benefit in India**Unit-II. Accounts ofInsurance Companies.(12Hrs)**

Introduction, Preparation of Final Accounts: Fire, Marine & Accident Insurance,FormsofRevenueAccounts,FormsofProfit&LossAppropriationAccount,FormofGeneralBalanceSheet.

Unit-III.Farm Accounting(Dairyand PoultryOnly) (12Hrs)

Introduction,ObjectiveofFarmAccounting,MethodsofFarmAccounting,VariousConceptofAgroCost,PreparationofAccounts,FarmAccounts,BalancesSheetwithSpecial Adjustment.

Unit-IV.InvestmentAccounts (12Hrs)

Introduction,ObjectiveofInvestmentAccounts,FixedIncomeBearingSecurities, Variable income bearing securities, purchase and sales of investment on date ofpayment interest, purchase and sales of investment before the date of payment of interest cuminterest, Fixed interestDividend purchase cum interest ex. Interest Dividends sale someadjustmenton equity sharesinvestment account

Unit-V.ValuationofGoodwill&Shares (Numerical)**(12Hrs)**

IntroductiontoGoodwill&Shares,ValuationofGoodwill,ValuationofShares,Methodsfor EvaluatingGoodwill and Shares.

References/SuggestedBooksReading:

1. A New ApproachtoAccountancy;H.R.Kotalwar,Discovery Publishers,MaharashtraNagar,MIDC Road Latur-413531
2. AdvancedAccountancy;P.C.Tulsian,TataMcgraw–HillPublishingCompanyLtd,NewDelhi.
3. IntroductiontoAccounting;S.N.Maheshwari,Vikas publishing house,Pvt.Ltd,
4. FinancialAccounting;BhushanKumarGoyal&H.N.Tiwari,InternationalBookHousePvt. Ltd.
5. FinancialAccounting&Analysis;Dr.Prashanta Athma,HimalayaPublishingHouse
6. AdvancedAccounting;Dr.P.T.Bhosle&Dr.S.A.Band,ChinmayPrakashanAurangabad.

B.Voc.(Accounting)Semester-V
SkillDevelopmentComponents

VOC 512: ManagementAccounting-I

(04 Credit:100 Marks)

Learning Objectives:
1. To enhance the abilities of learners to develop the concept of management accounting and itssignificance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of managementaccounting in the financial decision making in thebusiness corporates.
4. To make the students develop competence with their usage in managerial decision making andcontrol.

Course Outcomes:
On successful completion of this course, students will be able to:
1. Explain the application of management accounting and the various tools used.
2. Make inter-firm and inter-period comparison, of financial statements.
3. Analyse the financial statement using various ratios.
4. Prepare Fund Flow Statement and Cash Flow Statement

Course Contents;
Unit–I.ManagementAccounting (Theory)**(12Hrs)**

Meaning & Definition of Management Accounting, Nature & Characteristics ofManagementAccounting,Scope,Objectives&FunctionsofManagementAccounting,Advantages, Tools & Techniques of Management Accounting, Distinctions between financial&Management Accounting.

Unit-II.WorkingCapital Management(Theory)**(12Hrs)**

Introduction, Concept of Working Capital, Importance, Types of working capital,factors influencing working capital, sources of working capital, analysis of working capital,workingcapital management.

Unit-III.RatioAnalysis (Numerical)**(12Hrs)**

Meaning of Ratio Analysis, Objectives and Classification of Ratios, Calculation ofRatios- Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Return on Capital EmployedRatio, Inventory Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, CurrentRatio,Liquid Ratio, Proprietary Ratio.

Unit-IV.FundsFlowStatement(Numerical)**(12Hrs)**

Funds from Operation, Statement Showing Changes in Working Capital, FundsFlowStatementandPreparationofNecessaryLedgerAccountstoFindOutHiddenInformation

Unit-V.Cash FlowStatement(Numerical)**(12Hrs)**

CashFlowStatementas PerRevisedAccounting Standard-03Only

References/SuggestedBooksReading:

1. G.V.SatyaSekhar,'WorkingCapitalManagement,PublishedbyBiztantra,Dreamtechpress.
2. M.N.Arora,CostandManagementAccounting-theoryproblems&solutions,HimalayaPublishing House
3. ShashiK.Gupta,R.K. Sharma,'ManagementAccounting-Principles&Practice,KalyaniPublishers
4. Dr.P.T.Bhosle,Prof.K.B.Doke,'ManagementAccounting,KailasPublication,Aurangpura,Aurangabad.
5. Appannaiah,Reddy;'ManagementAccounting'HimalayaPublishingHouse.
6. Dr.KaustubhSontakke;'FinancialAccounting'HimalayaPublishingHouse.

OR

VOC 512: BusinessLaw-I

(04 Credit: 100 Marks)

Learning Objectives:

The objectives of this course are:

1. To provide students a brief idea about formation and validity of a contract
2. To provide students a brief description on types of contracts and its performance.
3. To familiarize students with special contracts.
4. To familiarize students with the formation of contract of sale of goods.

Course Outcomes:

On completion of this course, the students will be able to:

1 Students would be aware of the essentials and legal rules regarding Contract Act

2. Students would learn the concept of performance, discharge and remedies on breach of contract
3. Students would be aware of the essentials, parties, rights and duties of such parties to the contract.
4. Students would learn the rights of unpaid seller.

Course Contents:

Unit-I.Indian Contract Act–1872.–I(12Hrs)

Meaning and nature of contract, essentials of valid contract,Meaning and kinds ofagreements, Agreements declared void, voidable contracts, ,Offer and Acceptance of an offer,Capacity of parties to contract, Free consent,Lawful object,Consideration,Performance ofcontract.,Dischargeor Termination ofcontract, Breach ofcontract

Unit-II.Indian ContractAct–1872.–II(12Hrs)

Special Contracts- Indemnity and Guarantee contracts, Bailment and Pledgecontracts,Agency contracts

Unit-III.TheIndianPartnership Act-1932(12Hrs)

Introduction, Definition & Nature of Partnership, Elements of Partnership, Duty,liability & Rights of Partnership, Admission of Partners, Registration & dissolution of a firm.

Unit-IV. LimitedLiability PartnershipAct-2008(12Hrs)

Introduction, Covering Nature & Scope, Essential Features, Characteristics of LLP,Incorporationand Differences with OtherForms ofOrganizations.

Unit-V. TheSale ofGoodsAct -1930(12Hrs)

FormationoftheContractofsale,Conditions&Warranties,Transferofownershipanddelivery of goods, unpaid seller and his rights

References/SuggestedBooksReading:

1. ParulGupta,LegalAspectsofBusiness-ConceptsandAppications,VikasPublishingHousePvt. Ltd.
2. Dr.S.N.Maheshwari,Dr.S.K.Maheshwari,'BusinessLaws',HPH
3. Prof.S.N.Kulkarni,'LawsRegulatingBusiness,DiamondPublication,Pune.
4. SunilParameswaran,'FundamentalsofFinancialInstruments:AnIntroductiontoStocks,Bonds, ForeignExchangeandDerivatives'WileyPublication.

5. P.P.S.Gogna,'ATextbookofCompanyLaw,S.Chand&Company.

B.Voc.(Accounting)Semester-V
SkillDevelopmentComponents

VOC 521: Lab-Course 13: Skill Specific Course:
(Advanced Financial Accounting)

(02 Credit:50 Marks)

Course Contents:

1. Practicalworkbasedoncostbenefitanalysis.
2. Formulation&analysis ofsocialincomestatement&social balancesheet.
3. Preparationof FinalAccounts:Fire,Marine&Accident Insurance.
4. VisittolocalLICofficeinordertoacquireknowledge ofLifeInsurance&itsvariouspolicies& procedures.
5. Collectionofxeroxcopies ofLICPoliciesfromourfamilymembers&relatives.
6. Visitto any Dairy unitin orderto know the procedureof account maintaining.
7. PracticalproblemsbasedonInvestmentAccounting.
8. CalculationsofvaluationofGoodwill&ValuationofShares.

B.Voc.(Accounting)Semester-V
SkillDevelopmentComponents

VOC 522: Lab-Course 14: Skill Specific Course:

(ManagementAccounting-I)

(02 Credit:50 Marks)

Course Contents:

1. TounderstandthedifferencebetweenFinancialAccounting&ManagementAccounting.
2. Tounderstandtheconceptofworkingcapital.
3. Toanalyseworking capitalof anyindustrial unitor businessunitatlocal.
4. To Calculate Various Ratios upon financial statements of local industries such asGross Profit Ratio, Net Profit Ratio, Operating Ratio, Return on Capital EmployedRatio, Inventory Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio,CurrentRatio, Liquid Ratio&Proprietary Ratio etc.
5. PreparationofFundsfromOperation.
6. PreparationofFundsFlowStatement.
7. PreparationofCash FlowStatementasPerRevisedAccountingStandard- 03

OR

VOC 522: Lab-Course 14: Skill Specific Course:

(Business Law-I)

(02 Credit:50 Marks)

Course Contents:

1. TounderstandtheprocedureofContract,essentials ofvalidcontract.
2. Tocollectspecimen/samplesofvarioustypesof agreements.
3. Collectionofcourtdecisions onbreachofcontract.
4. TounderstandthedifferencebetweenIndemnityandGuaranteecontracts.
5. Toknowthe procedureof opening partnership firm.
6. Tounderstand thelaw of LLP.
7. Toknowthecontractof sale, Conditions &Warranties.

B.Voc.(Accounting)Semester-V
SkillDevelopmentComponents

VOC 541: Major Project-I

(06 Credit:150 Marks)

Learning Objectives:
The students should decide a suitable topic related to business and accounting studies forConducting Major Project-1. This project should be conducted by following the steps involved in research process like statement of problem, review of literature, defining objectives and hypotheses, sampling, data analysis, research findings etc. Major Project will be of 150 marks which would be assessed by the Internal Guide (75 marks) and External Expert (75 marks).

Course Outcomes:
On completion of the course, students should be able to-
1. Define a statement of problem.
2. Conduct a review of literature related to Major Project-I
3. Select the appropriate technique for sample selection.
4. Explain the various data collection methods.
5. Design the questionnaire for data collection.

GUIDELINESFORPROJECTREPORT

Thefinal report shouldbepresented inthefollowing sequence:

-Titlepage

-Student'sDeclaration(Annexure-I)

-Supervisor'sCertificate(Annexure-II)

-Acknowledgements

-TableofContents

-ChapterScheme

-Bibliography

B. Voc. (Accounting)Semester-VI

Syllabus

B.Voc.(Accounting)Semester-VI
GeneralAcademicComponents

VOC 601: Entrepreneurship Development

(04 Credit:100 Marks)

Learning Objectives:
1. To provide the students with basic traits of entrepreneurship
2. To introduce students with entrepreneurial environment
3. To equip students with basic tools for business plan preparation
4. To equip students with concepts of launching and management of small business

Course Outcomes:

On completion of the course, students should be able to -
1. Explain key concepts underpinning entrepreneurship and its application in therecognition and exploitation of product/ service/ process opportunities
2. Describe Key concepts underpinning innovation and the issues associated withdeveloping and sustaining innovation within organizations
3. Plan creative strategies for pursuing, exploiting and developing new opportunities
4. Analyze basic Issues associated with securing and managing new business ventures

Course Contents:

Unit I: Entrepreneur:(12Hrs)

Entrepreneurship concept, Entrepreneurship as a career, Required Personality traits for an entrepreneur, Characteristics of an Entrepreneur, Functions of an Entrepreneur, Entrepreneur vs. Manager, Entrepreneur/Corporate Entrepreneur

Unit II: Entrepreneur Development:(12Hrs)

Types of Entrepreneurs, Motivating Factors to Become Entrepreneur, Entrepreneurial Competencies, Requirements for Successful entrepreneur, Entrepreneur and Economic Development

Unit III: Entrepreneurial Environment:(12Hrs)

Business Environment, Role of Family and Society, Challenges, Entrepreneurship Development Training and Other Support Organizational Service, Startup Accelerators, Students Sandbox and Business Labs, Crowd Funding, Venture Capital, Co-Working Spaces, Boot Camps, Central and State Government Policies and Regulations

Unit IV: Business Plan Preparation: (12Hrs)

Sources of Product for Business, Pre-feasibility Study, Criteria for Selection of Product, Ownership, Capital, Budgeting Project Profile Preparation, Matching Entrepreneur with the Project, Feasibility Report Preparation and Evaluation Criteria

Unit V: Launching and Management of Small Business: (12Hrs)

Finance and Human Resource MobilizationOperations Planning, Market and Channel Selection, Growth Strategies, Product Launching. Monitoring and Evaluation of Business, Preventing Sickness and Rehabilitation of BusinessUnits, Effective Management of Small Business.

References/Suggested BookReadings:

Text Books:

1. Entrepreneurship: R. D. Hisrich, M. P. Peters, D. A. Shepherd; McGraw Hill India; ISBN9789353 163457

2. Entrepreneurship Development: E. Gordon, K. Natarajan; Himalaya Publishing House; ISBN:9789352025404
3. Entrepreneurship Development: S. S. Khanka; S. Chand and Company; 1SBN:8121918014

Reference Books:

1. Dynamics of Entrepreneurial Development and Management: V. Desai ; Himalaya Publishing House; ISBN: 9788184884975

Web: Link of website

1. https:/tourism.gov.in/
2. https://mcagov.in/content/mca/global/en/home.htm!

B.Voc.(Accounting)Semester-VI
GeneralAcademicComponents

VOC 602: Specific Skill Cluster (E-Commerce)

(04 Credit:100 Marks)

Learning Objectives:

1. This course provides the learner with an overview of the basic principles of electronic commerce and the related concepts, which are reflected in current environment of the global economy.

2. In the course, the student will develop a deeper understanding of the critical attributes of a successful participant in today's ever-changing markets.

3. During this course the learner will utilize fundamental concepts learned in economic and marketing classes, integrated with computer skills to create an online business.

Course Outcomes:

on completion of the course the participant will be able to:
1. Explain the concept of ecommerce and its revolution.
2. Explain the infrastructure of the Internet and how the various elements contribute to the marketing distribution solutions.
3. Explain and develop solutions for implementing an ecommerce site.
4. Discuss security and ecommerce and the ramifications of neglecting it.
5. Create a marketing plan and promotional plan for an ecommerce site.
6. Evaluate a payment system for a site.
7. Create a strategy for the different, non-traditional areas surrounding ecommerce.
8. Implement, in simulation or authentically, an ecommerce site.

Course Content:

UnitI.IntroductiontoElectronicCommerce(12Hrs)

Introduction,History/EvolutionofElectronicCommerce,RoadmapofE-Commerce in India, Functions and Scope of E-Commerce, Benefits and Challenges of E-Commerce,E-CommerceBusinessStrategiesforMarketing, Salesand Promotions.

UnitII.BusinessModelsofE-Commerce&E-enterprise(12Hrs)

CharacteristicsofBusinesstoBusiness(B2B),BusinesstoConsumers(B2C),Business to Government (B2G), Concepts of other models of E-commerce. Applications ofE-commerceandE-enterprise,ManagingtheE-enterprise-Introduction,OrganizationofBusinessin an E-enterprise, Benefits andLimitations of E-enterprise

UnitIII. WorldWideWeb andEDI(12Hrs)

World Wide Web-Reasons for building own website, Benefits of Website, registering aDomain Name, Role of web site in B2C E-commerce; push and pull approaches; Web sitedesign principles, EDI and paperless trading; Pros & Cons of EDI; Related new technologiesusein Ecommerce.

UnitIV.E-marketing(12Hrs)

E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion;Web counters; Web advertisements, Role of Social media, E-Commerce Customer Strategiesfor Purchasing and support activities, Planning for Electronic Commerce and its initiates, theprosand cons of online shopping, Justify anInternet business.

UnitV.ElectronicPaymentSystem(12Hrs)

Meaning,CharacteristicsofE-paymentsystem,SETProtocolforcreditcardpayment,prepaide-paymentservice,post-paidE-paymentsystem,Typesofpaymentsystems, Operational, credit and legal risks of E-payment system, Risk management optionsforE-payment systems, Set standards /principlesforE-payment.

References/SuggestedBookReadings:

1. Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications,3rdEdition-Tata McGraw Hill Publications, 2008.
2. Pandey,SrivastavaandShukla,E-CommerceanditsApplication,S.Chand
3. Kamlesh K. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, TataMcGraw Hill Publications, 2008
4. E-CommerceStrategies,Technologyandapplications (David)TataMcGrawHill

B.Voc.(Accounting)Semester-VI
GeneralAcademicComponents

VOC 603: Specific Skill Cluster(Direct Taxes)
(04 Credit:100 Marks)

Learning Objectives:

1. To make the students understand the basic concepts, definitions and terms related to direct taxation.
2. To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
3. To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.

Course Outcomes:

on completion of the course the participant will be able to:

1. identify the technical terms related to direct taxation.
2. compute income from salaries, house propertybusiness/profession, capital gains and income from other sources.
3. compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.

Course Content:

Unit I:Income Tax Act 1961 (with Amendments).(Theory)(12Hrs)
Introduction to Income Tax Act 1961, Basic Concepts, Assessee, Person,Income, Classification of Income, Agricultural Income, Casual Income,Previous year, Assessment Year, Heads of Income, Gross Total Income,Total Income, Incomes exempted from Income tax, Tax deduction atSource, Refund of tax.

Unit II: Income from Salary: (Numerical)(12Hrs)
Meaning, definition of Salary, Computation of Income from Salary,Allowances, Perquisite, Gross Salary, Deductions from Gross Salary, NetSalary.

Unit III:IncomefromBusiness/ Profession: (Numerical)(12Hrs)
Business, Profession, Deemed income from business or profession, Computation of income from business and profession, deductions.

Unit IV:Income from House Property:(12Hrs)
Basis of charge, Annual Value, Determination of Annual Value, Computation of Income from House Property, Deductions U/S 24

Unit V: (A) Income from Capital Gain: (Theory)(12Hrs)
Basis of Charge (Section 45), Meaning of Capital Assets, Type ofCapital Gain, Short term and Long term Capital Gain, Cost of InflationIndex, Computation of Capital Gain, Exemptions in respect of Capitalgain (U/s 54).

(B)Income from Other Sources:
Income Taxable under the head Income from other Sources u/s 56,Deductions from income from other sources u/s 57.

References/Suggested BookReadings:

1. Dr. H.C. Mehrotra and Dr. S. P. Goyal; Income Tax Law & Accounts: SahityaBhavanPublications.
2. Dr PrakashHerekar - Income Tax - Modern Publishers, Mumbai.
3. Dr. Vinod Singhania - Income Tax - Taxman PublicationsPvt. Ltd, New Delhi.
4. Dr Raman Bissa - Ready Reckoner - Taxcom India, Jaipur.
5. T.N. Manoharan-Income Tax Law Snow White, Publication Pvt. Ltd., Mumbai.
6. V.P.Gaur & D. B. Narang Income Tax - Law and Practice, Kalyani Publishers, Mumbai.

B.Voc.(Accounting)Semester-VI
SkillDevelopmentComponents

VOC 611: Corporate Accounting
(04 Credit:100 Marks)

Learning Objectives:

1. To make the students understand the concept of a Company, preparation of Company Accounts and its accounting effect.
2. To make the students understand the concept of Redemption of Preference Shares and the procedure and steps involved in Redemption of Preference Shares
3. To make the students understand the concept of Redemption of Debentures and the procedure and steps involved in Redemption of Debentures
4. To help the students understand the need, procedure, accounting effects and treatment for Profit Prior to Incorporation of a Company

Course Outcomes:

After completion of the course the students will be able to

1. understand various terms related to a Limited Company.
2. Account for Redemption of Preference Shares and the procedure involved.
3. account for Redemption of Debentures and the process for the same.
4. calculate Profit Prior to Incorporation of a Company.

Course Contents:

UnitI.StockMarket:(Theory) (12Hrs)

Introduction to stock Market, Meaning, Functions & procedures of Listing ofSecurities& D-Mat Account.

Unit-II.IssueandForfeitureofShares (Theory &Numerical)(**12Hrs**)

Meaning of Shares, Issue of Shares-at Par, at Premium, at Discount, Collection ofShare Money, Collection at Lump Sum Theory, Collection in Installment, Issue of Share inConsiderationofAssetsEtc.,ProcedureofIssueofShares,Prospects,Application,Allotment, Pro-Rata Allotment of Shares, Forfeiture of Shares, Reissue of Shares, Profit onRe-Issue, JournalEntriesforIssue ofShares,Forfeiture ofShares,Reissue of Shares,BalanceSheet.

Unit-III.RedemptionofDebentures(Theory& Numerical)(**12Hrs**)

IntroductiontoDebenture,TypesofDebentures,MethodsofRedemption-RedemptioninInstallment,RedemptioninLampsum,RedemptionbyConversion,Redemption by Purchase in Open Market Finance for Redemption Out of Profit, Out ofFreshIssue

RedemptioninLump Sum

-IssueAt"Par"RedeemableAt"Par"

-IssueAt"Discount"Redeemable At"Par"

-IssueAt"Premium"Redeemable At"Par"

-IssueAt"Par"RedeemableAt "Premium"

-IssueAt"Discount"RedeemableAt"Premium"

Unit-IV.RedemptionofPreferenceShares(Theory&Numerical)**(12Hrs)**
Introduction to Preference Shares, Types of Preference Shares, Redemption OutofFreshIssueofShares,RedemptionOutofProfits,JournalEntriesforRedemptionandBalanceSheet afterRedemption.

Unit-V-ProfitPrior toIncorporation(Theory &Numerical)**(12Hrs)**
Introduction, Methods of computation of profit / loss prior to Incorporation,Accountingtreatment ofprofit / loss prior toIncorporation.

References/SuggestedBooksReading:

1. H.R. Kotalwar, 'A New Approach to Accountancy' Discovery Publishers,MaharashtraNagar, MIDCRoad Latur-413531
2. Dr.P.T.Bhosle,Dr.S.A.Band,'AdvancedAccounting,ChinmayPrakashanAurangabad
3. S.N.Maheshwari,IntroductiontoAccounting,Vikaspublishinghouse,Pvt.Ltd,NOIDA
4. Prof.SubhashJagtap,Prof.Y.R.Waghmare,'CorporateAccounting'AtharvaPrakashanPune.

B.Voc.(Accounting)Semester-VI
SkillDevelopmentComponents

VOC 612: ManagementAccounting–II

(04 Credit:100 Marks)

Learning Objectives:

1. To provide the learners practical understanding of capital budgeting and techniques used to take capital budgeting decisions.
2. To make students aware about budgeting and Financial policy and corporate strategy.

Course Outcomes:

on completion of the course the participant will be able to:

1. understand how to analyze each proposal using various capital budgeting techniques and take correct financial investment decisions.
2. understand and prepare budgets such as sales, cash, production, purchases as well as understand the importance of strategic financial planning.

Course Contents:

Unit-I.Budget&BudgetaryControl(Theory)(12Hrs)

Meaning,DefinitionandClassificationofBudget,Meaning,Objectives,AdvantagesandLimitations of Budgetary Control

Unit–II.CashBudget(Numeric)(12Hrs)

PreparationofCash BudgetunderReceipt andPayment Method

Unit–III.FunctionalBudget-I(Numeric)(12Hrs)

PreparationofProductionandSalesBudget,

Unit–IV.FunctionalBudget -II(Numeric)(12Hrs)

PreparationofPurchaseBudget&PreparationofMasterBudget

UnitV.CapitalBudgeting(Numeric)(12Hrs)

Meaning and types of capital Budgeting Pay Back Period Method, Discounted CashFlowMethod-Net Present Value Method

References/Suggested BookReadings:

1. M.N.Arora,CostandManagementAccounting-theoryproblems&solutions,HimalayaPublishing House
2. ShashiK.Gupta,R.K.Sharma,'ManagementAccounting-Principles&Practice,KalyaniPublishers
3. Dr.P.T.Bhosle,Prof.K.B.Doke,'ManagementAccounting,KailasPublication,Aurangpura,Aurangabad.
4. Appannaiah,Reddy; 'ManagementAccounting'HimalayaPublishingHouse.
5. Dr.KaustubhSontakke;'FinancialAccounting'HimalayaPublishingHouse.

OR

VOC 612: BusinessLaw-II

(04 Credit:100 Marks)

Learning Objectives:

1. To provide students a brief description on formation of a company and procedure of its incorporation.
2. To provide a brief idea on types of meetings conducted in companies.
3. To provide students an overview of laws relating to Consumer Protection and Competition Act.
4. To provide students a brief idea about various types of negotiable instruments.

Course Outcomes:

on completion of the course the participant will be able to:

1. learn the various provisions governing such companies.
2. Understand the various provisions of Company Law.
3. To acquire knowledge and develop understanding of the necessary framework of companies with reference to various provisions or company act-2013
4. aware of the rights of consumers and remedies for unfair trade practices.

Course Contents:

Unit-I.Indian CompanyAct2013.–I(12Hrs)

Meaning, Definition and Characteristics of Company, Historical Background ofCompany,KindsofCompanies,MeritsandDemeritsofIncorporationofCompany,Memorandum of Association, Articles of Association,

Unit-II.Indian CompanyAct2013.–II(12Hrs)

Shares - Meaning, Types of Shares and Transfer of Shares, **Share Capital**-Meaning, Types, Alternation, Reduction and Voting Rights, **Debenture** - Meaning, Types,Charge-Fixed and Floating, Crystallisation of Floating Charge, **Winding up of Companies** -Meaning,Types, Procedure

Unit-III.NegotiableInstrumentsAct-1881.–I(12Hrs)

Meaning,DefinitionandCharacteristicsofNegotiableInstruments,PromissoryNote, Bill of Exchange and Cheque, Crossing of Cheque, Parties to Negotiable InstrumentsandtheirLiability.

Unit-IV.NegotiableInstrumentsAct-1881.–II(12Hrs)

Negotiation of Negotiable Instruments, Presentment of Negotiable Instruments,DishonorofNegotiableInstruments,Dischargeof NegotiableInstruments.

Unit-V.ConsumerProtectionAct2019(12Hrs)

Introduction,Background,Definitions, Features,ConsumerProtectionCouncil,CentralConsumerProtectionCouncil,ConsumerRedressalAgencies.

References/Suggested BookReadings:

1. ParulGupta,LegalAspectsofBusiness-ConceptsandAppications,VikasPublishingHousePvt.Ltd.
2. Dr.S.N.Maheshwari,Dr.S.K.Maheshwari,'BusinessLaws',HPH
3. Prof.S.N.Kulkarni,'LawsRegulatingBusiness,DiamondPublication,Pune.
4. P.P.S.Gogna, 'ATextbookofCompanyLaw', S.ChandPublishers.

B.Voc.(Accounting)Semester-VI
SkillDevelopmentComponents

VOC 621:Lab Course 15: Skill Specific Course:

(CorporateAccounting)

(02 Credit:50 Marks)

Course Contents:

1. Toknow theprocedureofopening D-MAT account.
2. Assignmenttostudents about CollectionofList ofStocksof NSE& BSE
3. CollectionofVariousSamplesofShareCertificate.
4. Collectionofprospectsofnew issueofshare.
5. Toknow theprocedureof issueof shares.
6. Practical problems based on issue of shares, Allotment, Pro-Rata Allotment of Shares,Forfeitureof Shares, Reissueof Shares & preparationof BalanceSheet.
7. Practicalproblems basedonRedemptionofDebentures.
8. JournalEntriesforRedemptionofPreference sharesandpreparationofBalance SheetafterRedemption.
9. Accountingtreatmentof profit/losspriorto Incorporation.

B.Voc.(Accounting)Semester-VI
SkillDevelopmentComponents

VOC 622:Lab Course 16: Skill Specific Course:

(ManagementAccounting-II)

(02 Credit:50 Marks)

Course Contents:

1. Toclassify theBudgets& collectthesampleformatofeachbudget.
2. Practicalproblems basedonPreparationofCashBudget.
3. PreparationofProductionBudget
4. PreparationofSalesBudget
5. PreparationofPurchaseBudget.
6. PreparationofMasterBudget.
7. PreparationofcapitalBudgetingbyPayBackPeriodMethod.
8. Preparation of Capital Budgeting by Discounted Cash Flow Method-Net PresentValueMethod

OR

VOC 622: Lab Course 16: Skill Specific Course:

(BusinessLaw-II)

(02 Credit:50 Marks)

Course Contents:

1. Classification ofCompanies,
2. Tomakethe listof Companywhicharelisted inBSE & NSE
3. ToCollect/makethesampleofMemorandum of Association,Articlesof Association.
4. ToclassifyShares& Debentures.
5. ToKnow theprocedures ofWinding upofCompanies.
6. TocollectofVarioussamplesofPromissoryNote,BillofExchangeandCheque.
7. Tounderstandhow tomakecrosschequefromthesimplecheques.
8. Tomakethelistof rights& dutiesof consumerasper theconsumer protectionact.

B.Voc.(Accounting)Semester-VI
SkillDevelopmentComponents

VOC 631:In Plant Training-III(Summer Training)

(02 Credit:100 Marks)

Course Outcomes:

On completion of the course, students should be able to-

1. To acquire knowledge and skills required for working C.A. offices and Accounting field.
2. Handle the customers while working in particular C.A. offices and Accounting related organization.
3. Learn the managerial skills required for working with any organisation.

Course Contents:

1. Studentshavetoundertake120contacthoursinternshipinrespective C.A offices, local industries during summer vocation attheendofVIth semester.Thiswould be anoff campusactivity for the students
2. Student should submit report of the in-plant training within sevendays after completionof training.

B.Voc.(Accounting)Semester-VI
SkillDevelopmentComponents

VOC 641: Major Project-II

(04 Credit: 150 Marks)

Learning Objectives:

The students should decide a suitable topic related to business and accounting studies forConducting Major Project-1. This project should be conducted by following the steps involved in research process like statement of problem, review of literature, defining objectives and hypotheses, sampling, data analysis, research findings etc. Major Project will be of 150 marks which would be assessed by the Internal Guide (75 marks) and External Expert (75 marks).

Course Outcomes:

On completion of the course, students should be able to-

1. Define a statement of problem.
2. Conduct a review of literature related to Major Project-II
3. Select the appropriate technique for sample selection.
4. Explain the various data collection methods.
5. Design the questionnaire for data collection.

GUIDELINESFORPROJECTREPORT

Thefinal report shouldbepresented inthefollowing sequence:

-Titlepage

-Student'sDeclaration(Annexure-I)

-Supervisor'sCertificate(Annexure-II)

-Acknowledgements

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-Bibliography