DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

CIRCULAR NO.SU/ Faculty of Commerce & Management./B.VOC./63/2023.

It is hereby informed to all concerned that, on the recommendation of Ad-hoc Board in Vocational Studies and Dean, Faculty of Commerce & Management Studies 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 Taxation and GST Accounting	V & VI

This is effective from the **Academic Year 2022-23** 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./2022-23/27619-29

Date: 19.04.2023

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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,

MARATHWADA UNIVERSITY AURANGABAD

SYLLABUS OF

BACHELOR OF VOCATIONAL

IN

B.Voc in Taxation and GST Accounting Sem-V & VI

Choice Based Credit System

Effective form the Academic Year

2022-23 Onwards

Bharat Shikshan Sanstha's

SHRI CHHATRAPATI SHIVAJI COLLEGE OMERGA

Tq. - Omerga Dist. - Osmanabad - 413606 (MS), INDIA

NAAC Reaccredited with "A" Grade

ISO certified by TUV Austria

Contact - Phone & Fax : (O) - 02475-252020, (R.) 252026.

e-mail : scsco2001@yahoo.com - website : www.scsco.org.in

(Affiliated to Dr. Babasaheb Ambedkar Marathwada University, Aurangabad)

(Est. - June, 1959)

Principal

Dr. G. H. Jadhav

M.Sc.,Ph.D.

Ref. No. PP/46/2022-23/560

Date. 20/3/2023

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ शैक्षणिक विभाग 4602 21/3/2023 औरंगाबाद

To

The Deputy Registrar

Syllabus Section,

Dr. Babasaheb Ambedkar Marathwada University,

Chhatrapati Sambhajinagar

Subject: - Approval for Syllabus for B. Voc. in Taxation and GST Accounting III Year Sem V and VI

Respected Sir,

With reference to the above mentioned subject the syllabus of Bachelor of Vocation in Taxation and GST Accounting III year semester V and VI is forwarding to approve for the academic year 2022-23. The first and second year syllabus is already approved.

Kindly approved it

Thanking You

Yours Faithfully

Principal

Enclosed:

1. Copy of Syllabus of B Voc in Taxation and GST Accounting III year Semester –V and Semester VI

S.O. (Syllabus) 21/3/2023

24/3/23

Prof. (Dr.) Sanwade W. ... Dean, Faculty of Commerce and Management, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

24/3/2023

21.3.23

2022-23

Dr. Babasaheb Ambedkar
Marathwada University, Aurnagbad

Affiliated college

Shri Chhatrpati Shivaji College, Omerga
Dist: Osmanabad (MAH)

Curriculum Structure

Bachelor of Vocation

In

Taxation and GST Accounting

Choice Based Credit System

Approved by UGC

Third Year
Sem- V
Sem VI

Submitted by

Principal,
Shri Chhatrapati Shivaji College, Omerga,
Dist. Osmanabad-413606

SYLLABUS

Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

B. Voc- in Taxation and GST Accounting

THIRD YEAR- SEMESTER- FIFTH

Sr. No.	Course Code	Subject/Title of the Paper	Contact hours Per Week		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester-V		**General Education Component**					
1	VOC-501	Auditing	2	0	20	80	4
2	VOC-502	Business Regulatory Framework	2	0	10	80	4
3	VOC-503	Generation of Idea and MSME Management	4	0	20	40	2
Semester-V		**Skill Education Component**					
1	VOC-511	Advanced Financial Accounting-I	4	0	20	80	4
2	VOC-512	Management Accounting-I	4	0	20	80	4
3	VOC-513	Computerized Accounting-I	4	0	20	80	4
4	VOC-521	Lab Course Work on Computerized GST Accounting	0	4	50	-	2
5	VOC-522	Lab Course Work on Computerized Taxation	0	4	50	-	2
6	VOC-523	Training and Development on GST Accounting and Taxation	0	4	100	-	4
		Total	**20**	**12**	**310**	**440**	**30**

THIRD YEAR- SEMESTER- SIXTH

Sr. No.	Course Code	Subject/Title of the Paper	Contact hours Per Week		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester-VI		**General Education Component**					
1	VOC-601	Office Management	2	0	20	80	4
2	VOC-602	Business Regulatory Framework-II	2	0	20	80	4
3	VOC-603	Advertising Salesmanship	4	0	10	40	2
Semester-VI		**Skill Education Component**					
1	VOC-611	Advanced Financial Accounting-II	4	0	20	80	4
2	VOC-612	Management Accounting-II	4	0	20	80	4
3	VOC-613	Computerized Accounting-II	4	0	20	80	4
4	VOC-621	Lab Course Work on Computerized GST Accounting-II	0	4	25	-	2
5	VOC-622	Lab Course work on Computerized Taxation-II	0	4	25	-	2
6	VOC-623	Training and Development on GST Accounting and Taxation-II	0	4	50	-	4
	VOC-631	Field Project Work	0	04	100	-	4
Total			**20**	**16**	**310**	**440**	**34**

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Auditing
Paper Code- VOC- 501

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Course Objective:

This Course aims at imparting knowledge about the principles and methods of auditing and its application.

Unit	Contents	No. of Lectures
I	**Auditing- Auditor-** **Introduction:** Meaning and Objectives of Auditing, Principles of Auditing, Auditing Vs Accounting, Auditing Vs Investigations, Eligibility and Appointment of Auditor, Powers and Duties of Company Auditor, Liabilities and Remuneration of Company Auditor.	10
II	**Auditing Planning and Control:** Audit Planning and Program- Meaning, Source of Obtaining information, Discussion with client, Instructions before commencing of audit, Audit Note Book, Evidences.	12
III	**Vouching and Verification:** Vouching- Meaning, Need and Importance of Vouching, Vouching of cash and credit transaction, Verification of assets and liabilities, Valuation of assets and liabilities, Audit Report- Elements of Audit report, Types of Audit Report- Qualified and clean report.	10
IV	**Cost Audit-** Nature and Significant of Cost Audit, Forensic Audit, Meaning and Importance.	14
V	**Recent Trends in Auditing:** Tax Audit, Changing role of Auditors and Computerized Accounting System.	10
Note: *Practical's should be taken as per the requirement of Units. College can take decision on their own.*		

Reference Books:

1. Tondon B. N.: A hand Book of Practical Auditing, S. Chand and Company, New Delhi.
2. Ravindra Kumar: Auditing: Principles and Practices, Virendra Sharma, PHI learning Pvt. Ltd. New Delhi.
3. Sanjib Kumar Basu: Auditing and Assurance for CA IPCC, Pearson education, New Delhi.
4. N. K. Jha, CA Purva Jain: Auditing: Principles and Practices, Himalaya Publishing Pvt. Ltd. Mumbai.

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Business Regulatory Framework
Paper Code- VOC- 502

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Course Objective:

To acquaint students with the basic Concepts, Terms, Provisions and Application of Business Laws.

Unit	Contents	No. of Lectures
I	**The Indian Contract Act -:** Meaning and Nature of Contract of 1872- Indian Contract Act (Amendments) 1997. lements of Valid Contract- Personal- Acceptance free Consent-Consideration- Agreement declared as void- Performance of Contract-Discharge of Contract- Remedies for Breach of Contract.	12
II	**Special Contract:** A) Contract of Bailment and Pledge- Meaning, Duties and Rights of Bailer and Bailee. B) Contract of Agency- Definition- Creation-Termination- Rights and Duties of Agent Principal.	12
III	**Sale of Goods Act 1930:** Meaning- Formation of Contract of sale- sale and Agreement to sell- Condition and Warranties- Transfer of Property in Goods-Performance of Contract of sale – Unpaid Seller.	12
IV	**Consumer Protection Act:** Meaning and Introduction- Consumer Protection Act-1986- Rights of Consumers, Councils, Redressal Machinery. (District Forum, State Commission, National Commission). Consumer Protection Act-2019-Difference Between Consumer Protection act 1986 and 2019.	12
V	**The Right to Information Act 2005 (With Amendment):** Nature- Scope-Right- to Information- Procedure of getting information- public Authorities-Central Information Commission- Constitution, Powers and Functions- State Information Commission- Constitution, Powers and Functions- Appeal & Penalties.	12
Practical's: *College can Decide on their own regarding sessional work.*		

Teachers teaching BRF are advised to update the students on the latest amendments taking place in the Act from time to time.

Reference Books:

1. Corporate Law- Bharat Law House Pvt. Ltd. New Delhi.
2. Desai T. R. Indian contract Act, S. C. Sarkar and sons Pvt. Ltd.
3. Singh Avtar- The Principles of Mercantile Law, Estem Book Company, Lucknow.
4. Kuchal M. C. – Business Law, Vikas Puyblishing House, New Delhi.
5. Kapoor N. D. Business Law, Sultan Chand and Sons, New Delhi.

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Generation of Idea and MSME Management
Paper Code- VOC- 503

Credit- 02
Total Marks- 40
Theory- 40 + Session- 10

Course Objective:

To equip the students with necessary management skills for effective management of MSMEs.

Unit	Contents	No. of Lectures
I	**Business Idea-** **Creativity- Idea Generation, Setting up of MSMEs:** Business Idea generation, Selection of idea, Feasibility analysis, Project Report,	12
II	**Registration of Idea and MSME:** Definition of MSMEs, MSME in Maharashtra, Registration Process of MSME.	12
III	**Financial Management of MSMEs:** Financial Management: Meaning, nature, importance, Fixed & Working capital, Sources of finance: Term Loans- Bank Overdraft- Cash-Credit- Microfinance, Venture Capital: Concept, Features, Types, Limitations.	12
IV	**Marketing & HR Management in MSMES:** Concept of Marketing management, Market segmentation, Marketing Mix, Rural marketing, Services marketing, Digital marketing: Concept & Nature. HRM: Concept of HR Management, need of HRM in MSMES, Functions of HRM.	12
V	**Institutional Assistance for MSMEs:** Introduction, Need, Central level: NIESBUD, SIDBI, SIDO, KVIC, EDII, State Level: MSME-DI, MSFC, DIC, MIDC, Regional Level: MAGIC, Bajaj Incubation Centre, CMIA, MASSIA, Atmanirbhar Bharat and Assistance to MSME's.	12
Note: *Practical's should be taken as per the requirement of Units. College can take decision on their own.*		
Sessional: (20 marks) 1. Project/ Seminar on any one unit: 10 marks 2. Test /Tutorials: 10 marks		

Reference Books:

1. Business, Entrepreneurship and Management- V.S.P.Rao, Vikas Publishing, 2014
2. Entrepreneurship & Small Business Management- M.B.Shukla, Kitab Mahal Public
3. Entrepreneurship Development: S.S.Khanka, S.Chand Publications
4. Entrepreneurship Management: Vasant Desai, Himalaya Publications, 2011
5. Entrepreneurship & New Venture Creation, A.V.Sahay et.al, Excel Books, 2008
6. Entrepreneurship development & Small Business, Poornima, Pearson India

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Advance Financial Accounting-I
Paper Code- VOC- 511

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Course Objective:

After studying this subject students will be able to understand how to prepare- Final Accounts of Banking and Insurance Companies and record the accounting transactions and events related to investment and departmental affairs.

Unit	Contents	No. of Lectures
I	**Emerging Technological Trends in Accounting: (Theory):** Cloud Accounting system: Meaning, Objectives, and Benefits, Forensic Accounting: Concept, Definition and Need. Artificial Intelligence in Accounting and Auditing: Meaning, Use in Accounting, Role of Accountant using Artificial Intelligence.	12
II	**Final Accounts of Banking Company: (Numeric):** Introduction of Banking Company, Legal Provisions; Non Performing Assets (NPA) Reserve Fund- Acceptances, Endorsements and other obligations - Bills for collection, Rebate on bills discounted and Provision for Bad and Doubtful debts. Preparation of final accounts as per schedule stated form A and form B (vertical firm only).	12
III	**Final Account of Insurance Company (Numeric):** Introduction, Meaning, Types of Insurance. Books maintained by General Insurance Companies, Revenue Accounts, Profit & Loss Accounts, Profit & Loss Appropriation Accounts and General Balance Sheet. Claims-Reinsurance transactions, Reinsurance Premium transactions, Re-Insurance Ceded and legal Provisions. Preparation of Revenue Account, Profit & Loss Accounts, P&L Appropriation Accounts and Balance Sheet. (Fire and Marine Insurance Only)	12
IV	**Investment Accounts: (Numeric):** Introduction, Meaning & Definition of Investment, Types of investments. Cum-Interest and Cum-Dividend Transactions of Purchases and Sales. Ex-Interest and Ex-Dividend Transactions of Purchases and Sales. Entries for Interest Received, Brokerage, Commission on Purchases Transactions. Valuation of Closing investment by FIFO Method and Market Price Method.	12
V	**Single Entry System: (Theory/Practical):** Meaning-Features- Merits and Demerits- Difference Between Single Entry System Net Worth System and Double Entry System, Ascertainment of Profits Conversion in Double Entry System.	12

Reference Books:

1. Advanced Accounts - Shukla and Grewal. S. Chand & Co. Ltd., New Delhi.
2. Advanced Accounts - Jain and Narang, Kalyani Publishers.
3. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
4. Advanced accountancy - R L Gupla and Radhaswamy, Sultan Chand and Sons, New Delhi.
5. Studies in Advanced Accountancy - Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi.

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Management Accounting-I
Paper Code- VOC- 512

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Course Objective:

1. Objectives: Management Accounting is an essential tool that enhances a manager's ability.

2. This course is an introduction to the use of accounting information by managers for decision making, performance evaluation and control.

Unit	Contents	No. of Lectures
I	**Introduction to Management Accounting:** Meaning, Definition, Features, Scope, Importance, and Functions of Management Account. Differences between Management Account, Financial Accounting and Cost Accounting. Advantages and Limitations of Management Account. (Theory only)	12
II	**Analysis and Interpretation of Financial Statements:** Meaning, Definition, Objectives, Scope of Financial Statements. Financial Statement Analysis, Tools of Financial Statement Analysis - Comparative Financial Statement, Common size Financial Statement, Trend Analysis. (Theory only)	12
III	**Ratio Analysis:** Meaning, Advantages, Limitations, and Classifications of Ratios. Gross Profit Ratio, Net Profit Ratio, Return on Capital Employed Ratio, Inventory Turnover Ratio, Debtors & Credit Turnover Ratio, Current Ratio, Liquid Ratio, Proprietary Ratio. (Numeric Only)	12
IV	**Fund Flow Statement:** Meaning, Uses, Limitations, Sources and uses of funds. Funds from operations, Statement showing changes in Working Capital, Funds Flow Statement (Only in statement form), and Preparation of necessary ledger accounts. (Numeric Only)	12
V	**Cash Flow Statement:** Meaning, Uses, Limitations, Cash Flow Statement as per revised Accounting Standard - 3 in Statement Form, Preparation of necessary ledger accounts. (Numeric Only)	12
Sessional Work: 20 Marks. 1. Test and Tutorials. 20 2. Analysis of financial statements (any five statements from newspapers) 10 Marks.		

Reference Books:

1. Dr. S.N.Maheshwari - Management Accounting-Everest Publishing Home, New Delhi.
2. Dr. Rao A.P - Management Accounting - Everest Publications.
3. Khan & Jain - Management Accounting Tata McGraw-Hill Education
4. Dr. Jitendra Ahirrao - Management Accounting - Kailas Publications Aurangabad.

5. Dr. V.R. Nagori & Dr. Sanjay Agrawal Management Accounting Chinmay Publications Aurangabad.

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Computerized Accounting-I
Paper Code- VOC- 512

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Course Objective:
1. To benefit the students to work with well-known accounting software e.g. Tally ERP.9
2. To enable students to Process and record the business transactions and manage the account information using Software.

Unit	Contents	No. of Lectures
I	**Introduction to Computerized Accounting: Computerized Accounting-** Need & Significance, Evolution from Manual to Computerized Accounting System, Benefits of Computerized Accounting. (e.g. Tally. ERP9), Evolution of Accounting Software Technological Advantages of Different Versions of tally, Silent Features of Computerized Accounting.	12
II	**Fundamentals of Computerized Accounting (e.g. Tally.ERP9.0):** Start-up & Quit, Screen Components, Setting up a new company, Select, Alter & Delete a company, Maintaining Accounting Masters Groups, Ledgers, **Maintaining Inventory Masters-** Stock Group, Stock Item, Units of Measure, Stock Categories, Godown, F-11 Features, F-12 Configurations.	12
III	**Vouchers Accounting Vouchers-** Contra, Payment, Receipt, Journal, Purchase, Sales, Debit Note and Credit Note, Inventory Vouchers- Purchase Order, Sales Orders, Receipt Note & Delivery Note, Stock Journals, Rejection In, Rejection Out.	12
IV	**Reports Accounting Reports:** Trial Balance, Profit & Loss A/c, Balance Sheet, Day book, Cash / Bank Book, Ledger Report, Group Summary, Voucher Report, Inventory Reports- Stock Summary, Stock Item Summary, Stock Group Summary, Stock Category Report, Godown Report, Inventory Voucher Report, understanding report- wise F12 configurations.	12
V	**GST Functionality:** Activating GST in Tally ,Setting Up GST -Company Level, Ledger Level or Inventory Level ,Creating GST Masters- C-GST, S-GST, I-GST, Recording GST Transaction -Purchase, Sales ,Printing GST Tax Invoice, GST Returns, Payment of GST.	12

List of Practical's :
1. Company Creation, Alteration and Deletion in Computerized Accounting (e.g. Tally. ERP 9.0)
2. Backup & Restore of Company
3. Create Display, Alter and Delete Accounting Groups.

4. Create, Display, Alter and Delete Ledger
5. Recording Bank Transactions using Contra voucher
6. Recording Payment voucher
7. Recording Receipt voucher
8. Recording Cash Purchase transaction (Accounts Only)
9. Recording Credit Purchase transaction (Accounts Only)
10. Recording Cash Sales transaction (Accounts Only)

Practical's U/A: 50 Marks
1. One Test
2. Oral
3. Practical's Files at least minimum
20 Practical's

Teachers of Computerized Accounting are advised to brief the students about up-gradation taking place in accounting software, so that students will take hands on training in the latest version of accounting software.

Reference Books:

1. Financial Accounting on Computers using Tally, Namrata Agarwal,

2. Tally.ERP 9 Made Simple Basic Financial Accounting, Ashok K Nadhani

3. Tally ERP 9, Shraddha Singh and NaveetMehra

4. Tally 9, Vishnu Priya.

5. A Complete Self Learning Manual on Tally.ERP 9, Ajay O. Maheshwari.

6. Information Technology and Tally, Arvind Deshpande.

SYLLABUS

B. Voc. In Taxation and GST Accounting (B. Voc-TGSTA)

Semester- V

Lab Course work on Computerized GST Accounting

Paper Code- VOC- 521

Credit- 02

Total Marks- 50

Sessional- 50

Lab Course is based on Skill Specific course and Application of GST Accounting in Tally Software's in Practical's

Total- 05 Practical's each 10 Marks.

SYLLABUS

B. Voc. In Taxation and GST Accounting (B. Voc-TGSTA)

Semester- V

Lab Course work on Computerized Taxation

Paper Code- VOC- 522

Credit- 02

Total Marks- 50

Sessional- 50

Lab Course is based on Skill Specific course and Application of Taxation and GST Software's in Practical's

Total- 05 Practical's each 10 Marks.

SYLLABUS

B. Voc. In Taxation and GST Accounting (B. Voc-TGSTA)

Semester- V

Training and Development on GST Accounting and Taxation

Paper Code- VOC- 523

Credit- 02

Total Marks- 100

Sessional- 100

Lab Course is based on **Training and Development on GST Accounting and Taxation.**

Invitee Lectures- Interaction with Expertise – Hand on Experience.

Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

B. Voc- in Taxation and GST Accounting

Third Year- Semester- Sixth

SYLLABUS

Sr. No.	Course Code	Subject/Title of the Paper	Contact hours Per Week		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester-VI		**General Education Component**					
1	VOC-601	Office Management	2	0	20	80	4
2	VOC-602	Business Regulatory Framework-II	2	0	20	80	4
3	VOC-603	Advertising Salesmanship	4	0	10	40	2
Semester-VI		**Skill Education Component**					
1	VOC-611	Advanced Financial Accounting-II	4	0	20	80	4
2	VOC-612	Management Accounting-II	4	0	20	80	4
3	VOC-613	Computerized Accounting-II	4	0	20	80	4
4	VOC-621	Lab Course Work on Computerized GST Accounting-II	0	4	25	-	2
5	VOC-622	Lab Course work on Computerized Taxation-II	0	4	25	-	2
6	VOC-623	Training and Development on GST Accounting and Taxation-II	0	4	50	-	4
	VOC-631	Field Project Work	0	04	100	-	4
Total			**20**	**16**	**310**	**440**	**34**

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Office Management
Paper Code- VOC- 601

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Course Objective:

Students will be able to learn about the Modern Office. Facilities provided to the staff working environment and tools and equipment used in office.

Unit	Contents	No. of Lectures
I	**Office and Office Management:** Meaning, Management functions, Importance of Office, Duties 0f the Office Manager, Qualities and essential Qualifications.	15
II	**Mail and Mailing Procedure:** Meaning and Importance of Mail, Centralization of Mail Handling work, Inward and Outward Mail- Receiving, Sorting, Opening. **Forms and Stationery:** Office Forms- Introduction, Meaning, Advantages of Using Forms, Types of Forms, Forms Design, and Form Control. Types of stationery use in Office, Importance of Managing Stationery, Purchasing Process, Standardization of Stationery.	15
III	**Modern Office Equipment:** Introduction, Meaning, Objectives of Office, Mechanization, Advantages & disadvantages, Kinds of Office Machine. Budget: Budget- Annual, Revised and Estimated, Recurring and Non-Recurring heads of expenditure. Audit: Audit Process- Vouching, Verification and Valuation (In Brief), Consumable/ Stock Register and Asset Register, Procedure for disposal of Records and Assets.	15
IV	**Banking Facilities:** Types of Accounts, Passbook and Cheque Book, Other forms used in Banks, ATM and Money Transfer, NEFT/RTGS, Net Banking, BHIM Apps,	15

	Abbreviations/ Terms used in Office: Explanation of abbreviations/terms used in office in day-today work.	

Note: Sessional Work. 20 marks
Test: 10 Marks
Tutorial: 10 Marks

REFERENCE BOOKS:

1. Office Management: R. S. N. Pillai & Bhagvati, S. Chand Publication.
2. Office Organization & Management: M. E. Tukaram Rao.
3. Bhatia, R. C. Principles of Office Management, Lotus Press, New Delhi.

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Business Regulatory Framework-II
Paper Code- VOC- 602

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Course Objective:

To acquaint student with the Basic Concepts, Terms, Provision, and Application of Business Laws.

Unit	Contents	No. of Lectures
I	**Negotiable Instrument Act (Amendment) Act, 2002:** Definition, Feature of promissory note, Bill of exchange and cheque, Holder and Holder In Due Course, Crossing and Dishonour of Cheques, Dishonour of Negotiable Instruments, Discharge From Liability on Negotiable Instruments.	12
II	**Company Act 2013:** Introduction to Company Law, Principles & Concepts, Company Administration and Meetings, rights and duties of company secretary, Corporate Social Responsibility., company audit procedure. Features of Company Act 2013 - Types of Company -Share Capital and Its types- Formation of Company- Memorandum of Association - Articles of Association.	12
III	**The Securities And Exchange Board of India Act 1992:** Establishment of SEBI - Power and Functions of SEBI - Registration of Stock Brokers, Sub-Brokers - Recognition of Stock Exchange - Role of Stock Exchanges - Listing of Securities - Trading of Securities.	12
IV	**Intellectual Property Rights:** Introduction to Intellectual property Rights, types of intellectual property, Trade Marks: Purpose and function of trademarks, **Law of copy rights:** Fundamentals of copy right law.	12
V	**Concepts of Miscellaneous Business Laws:**	12

	The Competition Act 2002(with 2009 Amendment), The Environment Protection Act, 1986, The Information Technology Act, 2000.	
Note: Sessional Work : 20 Marks **Test : 5 Marks** **Tutorial : 10 Marks** **Viva-Voce /Seminar: 5 Marks.**		

REFERENCE BOOKS:

1. Dr.Avtar Singh: Company Law; Eastern Book Company, 34, Lalbagh, Lucknow.
2. C.R. Datta :Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur.
Teachers teaching BRF are advised to update the students on the latest amendments taking place in the Act from time to time.
3. A. Ramaiya: Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
4. Corporate Law- Bharat Law House Prt Ltd. New Delhi.
5. Desai. T.R. Indian Contract Act, S.C. Sarkar and sons Pvt.Ltd.
6. Kuchal.M.C. Business Law, Vikas Publishing House, New Delhi.
7. Intellectual Property Right-Unleashing the Knowledge Economy, Prabuddha Ganguli, and Tata McGraw Hill Publishing Company Ltd.

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Advertising and Salesmanship
Paper Code- VOC- 503

Credit- 02
Total Marks- 40
Theory- 40 + Session- 10

Course Objective:

1. To understand the role of salesman in the changing scenario in Global marketing.
2. To know the various types of Customers, Salesman & skills of successful salesman.

Unit	Contents	No. of Lectures
I	**Concept of Salesmanship:** Essential skill & types of salesmanship, Advertising & Publicity concept, Need and Importance, Skills required being a Good Salesman, Attitude & values of salesman.	12
II	**Process of Selling & Sales Promotion:** Steps in Process of selling, A.I.D.A. (A-Awareness, I-Interest, D-Desire, A- Action) Model of Selling, Concept of sales promotion, Emerging techniques in Consumer's Sales Promotion.	12
III	**Advertising and Media of Advertising:** Concept, Meaning, Need, Objectives of advertising, Merits & Limitation of advertising, Impact of advertising, Impact of advertising on Indian Economy, Print media, Electronic media, outdoor media, social media,- concept, merits & Limitation of every media.	12
IV	**Advertising Media:** Types of Media (Newspaper and Magazines, Pamphlets, Posters and Brochures) Electronic Media (Radio, Television, Audio, Visuals) their Characteristics, merit and Limitations. Exhibitions and media. Press Conference Web advertising: Objectives, Importance and Types of Online advertising.	12

V	**Advertising Agencies:** The role and Importance of advertising and false claims. Their organization patterns, selection of advertising agencies. Agency Commission and fee. Advertising Department: Its Function and organization.	12
	Note: Sessional Work : 20 Marks **Test : 5 Marks** **Tutorial : 10 Marks** **Viva-Voce /Seminar: 5 Mark**	

Teachers of Computerized Accounting are advised to brief the students about the up- gradation taking place in accounting software, so that students will take hands-on training in the latest version of accounting software.

REFERENCE BOOKS:

1. Dr. RustomDavar, Sohrab R Davar, Nuslir R Davar, Salesmanship and Publicity, Vikas Publication Pvt. Ltd.
2. S. A. Sherlekar Marketing Management, 16th Edition Himalaya Publication House - Pune.
3. S. A. Sherlekar, Marketing Management & Salesmanship, Himalaya Publication House - Pune.
4. P. K. Sahu, K. C. Raut, Salesmanship & Sales Management, Vikas Publication House.
5. NeeruKapoor, Personal selling & Salesmanship, Pillacle Learning.

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Advance Financial Accounting-II
Paper Code- VOC- 611

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Course Objective:

After studying this subject students will be able to understand how to prepare- Final Accounts of Banking and Insurance Companies and record the accounting transactions and events related to investment and departmental affairs.

Unit	Contents	No. of Lectures
I	**Indian Accounting Standards:** -Meaning of Accounting Standard, Indian Accounting Standard 2020. -Application of the following Accounting Standards **AS 14:** Accounting for Amalgamations, **AS 18:** Related Party Disclosures **AS 19:** Leases, **AS 20:** Earnings per Share, **AS 24:** Discontinuing Operations **AS 26:** Intangible Assets, **AS 29:** Provisions, Contingent Liabilities, and Contingent Assets, **AS-41:** Agriculture.	12
II	**Farm Accounting (Numeric):** - Books of Accounts to be maintained for Farm Accounting, -Preparation of Farm A/C and Balance Sheet. (Dairy and Poultry only).	12
III	**Final Accounts of Local Self Government (Numeric):** -Meaning and Importance of Local Self Government, -Maintaining Books of Accounts -Preparation of Final Accounts (Gram Panchayat and Zilla Parishad only).	12

IV	**Final Account of Electricity Company: (Numeric):** -Introduction, Features of Double Entry Account system, -Preparation of Accounts, Revenue, Net Revenue Account., -Receipt & Expenditure on Capital Account, General Balance Sheet With special effect of adjustments.	12
V	**International Financial Reporting Standards (Theory):** International Financial Accounting System, Accounting Values and Culture Development and Disclosure, Global Accounting and Auditing Standards.	12

Note: Sessional Work: 20 Marks
Test: 5 Marks
Tutorial: 10 Marks
Viva-Voce /Seminar: 5 Marks

REFERENCE BOOKS

1. Advanced Accounts - Shukla and Grewal. S. Chand & Co. Ltd., New Delhi
2. Advanced Accounts - Jain and Narang, Kalyani Publishers
3. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
4. Advanced accountancy - R L Gupla and Radhaswamy, Sultan Chand and Sons, New Delhi.
5. Studies in Advanced Accountancy - Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi.
6. Interpretation and Application of IFRS Standards, International Ltd Wiley.

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Management Accounting-II
Paper Code- VOC- 612

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Objectives of Course:

Objective of course is to give students a good understanding about the concepts and techniques of management accounting syllabus, it will help student to understand the background of a fast changing global market.

Unit	Contents	No. of Lectures
I	**Working Capital Management: (Theory only)** Meaning of Working Capital, Kinds of Working Capital, Sources of Working Capital, Objectives of Working Capital Management, Determinants of working capital requirement, Estimation of Working Capital Requirement.	12
II	**Budgetary Control: (Theory only):** Meaning, Definitions, Characteristics, Objectives, Advantages and Limitations of Budgetary Control.	12
III	**Types of Budgets: (Theory/Numeric):** Types of budgets - Cash Budget, Production budget, Sales budget, Master budget.	12
IV	**Capital Budgeting: (Numeric problems only):** Meaning, Principles and Types of Capital Budgeting. Pay-back period Method, Discounted Cash Flow Method, Net Present Value Method.	12

V	**Responsibility Accounting: (Theory only):** Meaning, Definitions, and Basic principles. Responsibility reporting, Benefits of Responsibility Accounting.	12
Note: **Sessional Work : 20 Marks** **Test & Tutorial (Each 05 Marks) : 10 Marks** **Preparation of any Two Types of Budget (Each 05 Marks) :10 Marks**		

Reference Books:

1. Dr. S.N. Mahaeshwari, Management Accounting Sultan Chand & Sons, Delhi
2. Jha and Naik, Management Accounting Himalaya Publication Khan & Jain - Management Accounting Tata McGraw-Hill Education.
3. Dr. Jitendra Ahirrao. Management Accounting Kailash Publications Aurangabad.
4. Dr. V.R. Nagori & Dr. Sanjay Agarwal - Management Accounting – Chinmay Publications Aurangabad.

SYLLABUS
B. Voc. In Taxation and GST Accounting (B. VOC- TGA)
Semester- V
Computerized Accounting-II
Paper Code- VOC- 612

Credit- 04
Total Marks- 100
Theory- 80 + Session- 20

Course Objective:
1. To benefit the students with employability and to work with well-known accounting software e.g.Tally.ERP9.
2. To enable students to process advanced accounting and inventory transactions using accounting software.

Unit	Contents	No. of Lectures
I	**Advance Computerized Accounting Features: (e. g. Tally. ERP 9):** Maintaining Bill-wise details - Activating Bill-wise Details, Credit period, and Maintain Balances bill-by- bill, Outstanding Reports Cost Centres & Cost Categories Activating Cost Centres, Creating Cost Centres, Cost Centre Report Banking Cheque Book Management, Denomination Details, and Bank Reconciliation.	12
II	**Advanced Inventory Features in Computerized Accounting: (e.g. Tally. ERP 9):** Stock Transfers - Recording Stock Journals, Godown-wise Reports,	12

	Bill of Materials- Set up for Stock item, Manufacturing Journals. Batch-wise details- Activating Batch- wise details, Batch-wise Reports.	
III	**Advanced GST Transactions: (e.g. Tally. ERP 9):** **Recording Purchases-** NIL Rated, Exempted, Multiple Tax Rates, Purchase Returns, Recording Sales Returns. **Recording Sales-** NIL Rated, Exempted, Multiple GST rates, Sales **Recording Sales of Service, E-way Bill, GST Returns-** GSTR-I, and GSTR- 2.	**12**
IV	**Tax Deducted at Source (TDS):** Concept of TDS, Activating TDS, Creating Masters, Recording Transactions, TDS Reports.	**12**
V	Technological Features in Accounting Software :(e.g. Tally.ERP 9) Backup & Restore, Import & Export Data, Setting Password to Company.	**12**

List of Practical's: (No. of Practicals / Sessions 30)

1. Activating Bill-wise details for Sundry Debtors &Creditors.
2. Recording Purchase on credit.
3. Recording Sales on credit.
4. Display Outstanding Report.
5. Activating Cost Centers.
6. Recording Transactions with Cost Centers.
7. Display Cost Center Report.
8. Bank Reconciliation, Banking Reports.
9. Inter-Godown Transfer using Stock Journal.
10. Bill of Material Set up in Stock item.
11. Recording Manufacturing Journal.
12. GST Purchases with Nil Rate, Exempted Purchases.
13. GST Sales with Multiple Rates.
14. GST Purchase Entry with Multiple Rates.
15. Recording Sales Returns.
16. Recording Purchase Returns.
17. Activating TDS and Recording transaction
18. Data Backup & Restore.
19. Setting password to Company
20. Export of Data.

Practical's U/A: 50 Marks (Colleges / Institutions are required to make available licensed copy of Accounting Software)

1. Test: 10 Marks
2. Oral: 20 Marks
3. Practical File: 20 Marks.

Teachers of Computerized Accounting are advised to brief the students about up-gradation taking place in accounting software, so that students will take hands on training in the latest version of accounting software.

Reference Books:

1. Financial Accounting on Computers using Tally, Namrata Agarwal.

2. Tally. ERP 9 Made Simple Basis Financial Accounting Ashok K Nadkarni.

3. A Complete Self Learning Manual on Tally. ERP 9, Ajay O. Maheshwari.

SYLLABUS

B. Voc. In Taxation and GST Accounting (B. Voc-TGSTA)

Semester- VI

Lab Course work on Computerized GST Accounting-II

Paper Code- VOC- 621

Credit- 02

Total Marks- 25

Sessional- 25

Lab Course is based on Skill Specific course and Application of GST Accounting in Tally Software's in Practical's

Total- 05 Practical's each 10 Marks.

SYLLABUS

B. Voc. In Taxation and GST Accounting (B. Voc-TGSTA)

Semester- VI

Lab Course work on Computerized Taxation-II

Paper Code- VOC- 622

Credit- 02

Total Marks- 25

Sessional- 25

Lab Course is based on Skill Specific course and Application of Taxation and GST Software's in Practical's

Total- 05 Practical's each 10 Marks.

SYLLABUS

B. Voc. In Taxation and GST Accounting (B. Voc-TGSTA)

Semester- VI

Training and Development on GST Accounting and Taxation

Paper Code- VOC- 623

Credit- 04

Total Marks- 50

Sessional- 50

Lab Course is based on **Training and Development on GST Accounting and Taxation.**

Invitee Lectures- Interaction with Expertise – Hand on Experience.

SYLLABUS

B. Voc. In Taxation and GST Accounting (B. Voc-TGSTA)

Semester- VI

Field Project Work

Paper Code- VOC- 631

Credit- 04

Total Marks- 100

Lab Course is based on **Field Project Work.** The Students has to undertake 120 Contact hours field work. This is off campus activity. Students should submit report within 30 days (One Month) after completion Filed work.

Vice Principal & Head – Commerce