

Circular file

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY

- 37 -

CIRCULAR NO.SU/Commerce & Management/ B.Voc./43/2019

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under Section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted **the revised Syllabus and List of Pannel of Examiner for following curriculum under B.Voc. programmer which covers in the Fauly of Commerce & Management. The said curriculum where runs are shown against their names.**

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.

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
22813-26

Date:- 12-03-2019.

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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 Ambedkar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

Matsyodari Shikshan Sanstha's

Ankushrao Tope College, Jalna

B. Voc. & Community College



Affiliated to : Dr. Babasaheb Ambedkar Marathwada University, Aurangabad.
NAAC Re-Accredited with 'A' Grade, ISO 9001 : 2015 Certified.

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Dr.B.R.Gaikwad

PRINCIPAL

Rajesh Tope (MLA)

Ex. Minister, Higher & Technical Education (M.S.)
President

Ref.ATCJ/2018-19/1132

Date : 26/02/2019

✓ प्रति,

मा. प्र. कुलगुरु
डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ,
औरंगाबाद



विषय:- B.Voc. (Accounting) पदवी कोर्सच्या प्रथम वर्षाच्या सुधारित अभ्यासक्रमाला (Syllabus) मान्यता देणे बाबत.

27.2.19
-48+

महोदय,

आमच्या महाविद्यालयास विद्यापीठ अनुदान आयोग नवी दिल्ली यांनी B.Voc. (Accounting) पदवी अभ्यासक्रम सुरु करण्यास शैक्षणिक वर्ष २०१८-१९ पासून मान्यता दिली आहे.

विद्यापीठ अनुदान आयोगाच्या सूचनेनुसार आम्ही शैक्षणिक वर्ष २०१८-१९ पासून B.Voc. (Accounting) पदवी अभ्यासक्रम सुरु केलेला आहे. सदरील अभ्यासक्रमाला विद्यापीठाकडून मान्यता देखील घेण्यात आली होती. दरम्यान दि. १४ व २० फेब्रु. २०१९ रोजी विद्यापीठात झालेल्या बैठकीत अभ्यासक्रम पूर्नरचना (Syllabus) करण्याच्या सूचना दिल्या होत्या. त्यानुसार प्रथम वर्षाच्या अभ्यासक्रमात सुधारणा करून सुधारित अभ्यासक्रम सादर करीत आहोत. अभ्यासक्रमास मान्यता द्यावी, ही विनंती.

प्राचार्य
PRINCIPAL

Matsyodari Shikshan Sanstha's
Ankushrao Tope College, Jalna
B.Voc. & Community College

सोबत:

- १) B.Voc. (Accounting) Course Structure
- २) B.Voc. (Accounting) प्रथम वर्षाच्या सुधारित अभ्यासक्रमाची प्रत
- ३) Pattern of Question Paper
- ४) Paper Setter, Examiner & Moderator List
- ५) Eligibility Criteria

Mrs. Bhujbal
27.2.2019

Matsyodari Shikshan Sanstha's
Ankushrao Tope College, Jalna

Course Structure
Bachelor of Vocational (B. Voc.)
Accounting

Sr. No.	Course Code	Name of the Course	Contact Hrs Per Week		Evaluation Scheme		Credit
			L	P	CA	UA	
Semester – I		General Education Components					
1	ACC 101	Functional Marathi – I	4	0	20	80	4
2	ACC 102	Professional English-I	3	1	20	80	4
3	ACC 103	Computer Fundamentals & MS- Office- I	2	2	20	80	4
Semester - I		Skill Education Components					
1	ACC 201-T	Basic Accounting - I	4	0	20	80	4
2	ACC 202-T	Basic Accounting - II	4	0	20	80	4
3	ACC 203-T	Basic Accounting - III	4	0	20	80	4
4	ACC 204-P	Basic Accounting Practical- I	0	4	0	50	2
5	ACC 205-P	Basic Accounting Practical- II	0	4	0	50	2
6	ACC 206-P	Basic Accounting Practical- III	0	4	0	50	2
			Total Credits				30

Course Structure
Bachelor of Vocational (B. Voc.)
Accounting

Sr. No.	Course Code	Name of the Course	Contact Hrs Per Week		Evaluation Scheme		Credit
			L	P	CA	UA	
Semester – II		General Education Components					
1	ACC 301	Functional Marathi – II	4	0	20	80	4
2	ACC 302	Professional English-II	3	1	20	80	4
3	ACC 303	Professional Work- MS- Office –II & Internet -II	2	2	20	80	4
Semester - II		Skill Education Components					
1	ACC 401-T	Financial Accounting - I	4	0	20	80	4
2	ACC 402-T	Financial Accounting - II	4	0	20	80	4
3	ACC 403-T	Tally ERP -9with GST	4	0	20	80	4
4	ACC 404-P	Financial Accounting Practical- I	0	4	0	50	2
5	ACC 405-P	Financial Accounting Practical- II	0	4	0	50	2
6	ACC 406-P	Tally ERP -9with GST Practical	0	4	0	50	2
			Total Credits				30

Course Structure
Bachelor of Vocational (B. Voc.)
Accounting

Sr. No.	Course Code	Name of the Course	Contact Hrs Per Week		Evaluation Scheme		Credit
			L	P	CA	UA	
Semester – III		General Education Components					
1	ACC 501	Business Statistics	4	0	20	80	4
2	ACC 502	Business English with Language Lab- I	3	1	20	80	4
3	ACC 503	Soft Skills -I	4	0	20	80	4
Semester- III		Skill Education Components					
1	ACC 601-T	Financial Accounting - III	4	0	20	80	4
2	ACC 602-T	Management Accounting - I	4	0	20	80	4
3	ACC 603-T	Cost Accounting- I	4	0	20	80	4
4	ACC 604-P	Financial Accounting Practical-III	0	4	0	50	2
5	ACC 605-P	Management Accounting Practical- I	0	4	0	50	2
6	ACC 606-P	Cost Accounting Practical I	0	4	0	50	2
			Total Credits				30

Course Structure
Bachelor of Vocational (B. Voc.)
Accounting

Sr. No.	Course Code	Name of the Course	Contact Hrs Per Week		Evaluation Scheme		Credit
			L	P	CA	UA	
Semester – IV		General Education Components					
1	ACC 701	Business Management	4	0	20	80	4
2	ACC 702	Business English with Language Lab- II	3	1	20	80	4
3	ACC 703	Soft Skills -II	4	0	20	80	4
Semester- IV		Skill Education Components					
1	ACC 801-T	Introduction to SAP Software	4	0	20	80	4
2	ACC 802-T	Management Accounting - II	4	0	20	80	4
3	ACC 803-T	Cost Accounting- II	4	0	20	80	4
4	ACC 804-P	Introduction to SAP Software Practical	0	4	0	50	2
5	ACC 805-P	Management Accounting Practical - II	0	4	0	50	2
6	ACC 806-P	Cost Accounting Practical - II	0	4	0	50	2
			Total Credits				30

Course Structure
Bachelor of Vocational (B. Voc.)
Accounting

Sr. No.	Course Code	Name of the Course	Contact Hrs Per Week		Evaluation Scheme		Credit
			L	P	CA	UA	
Semester – V		General Education Components					
1	ACC 901	Financial Management	4	0	20	80	4
2	ACC 902	Organizational Behavior	4	0	20	80	4
3	ACC 903	Business Economics	4	0	20	80	4
Semester- V		Skill Education Components					
Elective – I (any one among 1001A and 1001B)							
1A	ACC 1001A-T	Advanced Financial Accounting -I	4	0	20	80	4
1B	ACC 1001B-T	Quantitative Methods	4	0	20	80	4
Elective – II (any one among 1002A and 1002B)							
2A	ACC 1002A-T	Corporate Accounting-I	4	0	20	80	4
2B	ACC 1002B-T	Business Law	4	0	20	80	4
3	ACC 1003-T	Goods & Service Tax	4	0	20	80	4
4	ACC 1004-P	Internship Training-I	0	4	0	50	2
5	ACC 1005-P	Project - I	0	0	0	100	4
			Total Credits				30

Course Structure
Bachelor of Vocational (B. Voc.)
Accounting

Sr. No.	Course Code	Name of the Course	Contact Hrs Per Week		Evaluation Scheme		Credit
			L	P	CA	UA	
Semester – VI		General Education Components					
1	ACC 1101	Auditing	4	0	20	80	4
2	ACC 1102	Value Education	4		20	80	4
3	ACC 1103	Environmental Studies	4	0	20	80	4
Semester- VI		Skill Education Components					
Elective – I (any one among 1001A and 1001B)							
1A	ACC 1201A-T	Advanced Financial Accounting -II	4	0	20	80	4
1B	ACC 1201B-T	Business Mathematics	4	0	20	80	4
Elective – II (any one among 1002A and 1002B)							
2A	ACC 1202A-T	Corporate Accounting- II	4	0	20	80	4
2B	ACC 1202B-T	Entrepreneurship Development	4	0	20	80	4
3	ACC 1203-T	Direct Taxes	4	0	20	80	4
4	ACC 1204-P	Internship Training-II	0	4	0	50	2
5	ACC 1205-P	Major Project - II	0	0	0	100	4
			Total Credits				30

Matsyodari Shikshan Sansthas
Ankushrao Tope College, Jalna



**Bachelor of Vocational
(Accounting)**

**Syllabus of
B. Voc. (Accounting)
First Year - Semester I & II
Three Year Degree Course**

(With Effective from: June 2018)

Semester – I
General Education Components
Functional Marathi-I (ACC-101)

1. General Marathi

The students learn to pronounce, read and write. They acquire their knowledge of fundamental grammatical structures and functions (e.g. sentence types, tenses, voice, parts of speech, word order, expressing possibility, obligation, necessity, prohibition, criticism; expressing preferences, making assumptions; asking for/ refusing/giving permission; making offers, suggestions, etc.) They acquire their fundamental vocabulary to fulfill the above mentioned functions in roles, topics and discussions.

The students are taught to be able to converse on different topics (people, jobs, places to visit, festivals/celebrations, disasters/accidents, eating habits, sports/hobbies, environment, education, entertainment, transport, crime, etc.).

The students learn to understand spoken language. Listening texts include monologues and interacting speakers. They are taught to focus on understanding the gist, the main points, look for detail or specific information, and deduce the meaning.

The students are offered adapted/instructional reading material and are encouraged to learn to use different strategies for different reading purposes: identifying the main points in a text, looking for detail, locating specific information in a text, understanding a text structure, etc.

The students are expected to learn to produce written texts of various types: formal / informal / transactional letters, argumentative essays (expressing opinions, for and against), narration (story writing), memoranda and notes.

2. Professional Marathi

The purpose of this course is to prepare the students for doing Economics, Mathematics and Statistics in Marathi. Development of the students' restricted knowledge in economic terms and topics includes: different economic systems, central control of economy, labour utilities, demand and supply, money, markets and monopolies, banking.

संदर्भ ग्रंथः

१. शास्त्रीय मराठी व्याकरण - मो. के. दामले.
२. सुगम मराठी व्याकरण - मो. रा. वाळिंबे
३. वाड;मयीन निबंधलेखन - रा. ग. जाधव
४. संगणक परिचय - नदकिशोर दायमा
५. नभोवाणी कार्यक्रम : तंत्र-मंत्र - पुष्पा काणे
६. माहिती व तंत्रज्ञान मराठी - संपा. म.रा.मा.व.उ.मा.मं. नाशिक
७. व्यावसायिक व उपयोजित मराठी - प्रकाश मेदककर
- ८ मराठी शुध्दलेखन विषय नियम - मो. रा. वाळिंबे
९. वस्तुनिष्ठ आकलन आणि उपयोजित मराठी लेखन - डॉ नरेंद्र मारवाडे
१०. उयोजित मराठी झ.ल. रा.नासिराबादक
११. व्यावहारिक मराठी - स्नेहल तावरे
१२. पत्रकारितेची मुलतत्वे - प्रभाकर पाढ्ये
१३. व्यावहारिक मराठी - संपा. दत्तात्रय पुंड

Professional English-I (ACC-102)

1. General English

The students learn to pronounce, read and write. They acquire their knowledge of fundamental grammatical structures and functions (e.g. sentence types, tenses, voice, parts of speech, word order, expressing possibility, obligation, necessity, prohibition, criticism; expressing preferences, making assumptions; asking for/ refusing/giving permission; making offers, suggestions, etc.) They acquire their fundamental vocabulary to fulfill the above mentioned functions in roles, topics and discussions.

The students are taught to be able to converse on different topics (people, jobs, places to visit, festivals/celebrations, disasters/accidents, eating habits, sports/hobbies, environment, education, entertainment, transport, crime, etc.).

The students learn to understand spoken language. Listening texts include monologues and interacting speakers. They are taught to focus on understanding the gist, the main points, look for detail or specific information, deduce the meaning.

The students are offered adapted/instructional reading material and are encouraged to learn to use different strategies for different reading purposes: identifying the main points in a text, looking for detail, locating specific information in a text, understanding a text structure, etc.

The students are expected to learn to produce written texts of various types: formal / informal / transactional letters, argumentative essays (expressing opinions, for and against), narration (story writing), memoranda and notes.

Reference Books

- 1) MSBTE Textbook - MSBTE
- 2) Essential English Grammar – Raymond Murphy
(Cambridge Publication)
- 3) High School English Grammar & Composition – Wren & Martin
(S Chand & Co.)

Professional Work

Computer Fundamentals & MS- Office- I (ACC-103)

UNIT – 1

1. Fundamentals of Computer System

- Characteristics & features of Computers.
- Components of Computers.
- Organization of Computer.

2. Computer Generation & Classification

- Generation of Computers: First to Fifth

UNIT – II

3. Computer Memory

- Memory Cell & Organization
- Types of Memory (Primary And Secondary) : RAM , ROM , PROM , EPROM
- Secondary Storage Devices (FD, CD, HD, Pen drive, DVD, Tape Drive, DAT)

4. I/O Devices

- Input Devices: Touch screen, OMR, OBR, OCR, Light pen, Scanners
- Output Devices: Digitizers, Plotters, LCD, Plasma Display, Printers

UNIT – III

5 GUI Operating System : Mouse Practice, Starting, Login, Shutdown, Exploring Directories, Resizing, Moving, Minimizing, closing of software windows, familiarization with file icons, Launching Applications, Deleting, Renaming files, Managing Directories, Searching for files, Using Accessories.

UNIT – IV

Ms- Office (Ms- Word)

Word Processing Tool: Menus, Shortcut menus, Toolbars, Customizing toolbars, Creating and opening documents, Saving documents, Renaming documents, Working on multiple documents, Close a document ;

Working With Text: Typing and inserting text, Selecting text, Deleting text, Undo, Formatting toolbar, Format Painter, Formatting Paragraphs: Paragraph attributes, Moving, copying, and pasting text, The clipboard, Columns, Drop caps; **Styles:** Apply a style, Apply a style from the style dialog box, Create a new styles from a model, Create a simple style from the style dialog box, Modify or rename a style, Delete a style;

Lists: Bulleted and numbered lists, Nested lists, Formatting lists

Tables: Insert Table button, Draw a table, Inserting rows and columns, Moving and resizing a table, Tables and Borders toolbar, Table properties

Graphics: Adding clip art, Add an image from a file, editing a graphic, AutoShapes;

Spelling and Grammar: AutoCorrect, Spelling and grammar check, Synonyms, Thesaurus;

Page Formatting: Page margins, Page size and orientation, Headers and footers, Page numbers, Print preview and printing.

Note:

The above practical is to be conducted using the either Microsoft-Office or Open Office.

WWW.tutorialspoint.com

WWW.w3schools.com

Text Books:

1. Fundamentals of Information Technology; By Chetan Srivastava, Kalyani Publishers
2. Fundamentals of Computers: By V.Rajaraman, PHI Publication, IVth Edition.
3. Fundamentals of Programming: By Raj K.Jain, S.Chand Publication

Reference Books:

1. Computer Fundamental By B.Ram, BPB Publication.

Matsyodari Shikshan Sancta's
Ankushrao Tope College, Jalna
Bachelor of Vocational (Accounting)
Syllabus

Semester I

Skill Education Components

Basic Accounting-I (ACC 201-T)

Students will acquire skills necessary to support the recording and maintenance of financial records and preparation of basic financial statements for sole traders, partnerships, companies and non-profit making organizations.

Unit - I. Introduction to Book-keeping and Accountancy

Meaning, & Definition of Book-keeping and Accountancy, Objectives, Importance & Utility of Book-keeping, Difference between Book-keeping and Accountancy, Basis of Accounting, **Basic Accounting Terminologies**, Accounting Concepts and Accounting cycle.,

Unit -II. Book -Keeping System

Single Entry and Double Entry Book-keeping system, Meaning, Importance and Advantages of Double Entry Book-keeping System, **Classification of Accounts**: Personal Accounts & Impersonal Accounts- Real Accounts & Nominal Accounts, Rules for different accounts for passing entries, Accounting Equations, Rules of Debit & Credit for Asset, Liabilities, Capital, Expenses & Revenues in Modern Approach

Unit- III. Journal & Subsidiary Books:-

Introduction, Meaning, Importance & Utility of Journal, Format of Journal, Journal Entries With Narration., **Subsidiary Books** -Meaning, Need, & Specimen of Different Subsidiary Books- Cash Books, Analytical Petty Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bank Book, Journal Proper.

Unit-IV. Ledger and Trial Balance

Meaning, Need and Content of Ledger, Specimen of Ledger, Posting of Entries From Subsidiary Books to Ledger, Balancing of Ledger Accounts, **Trial Balance** -Meaning, Definition, Purposes of Trial Balance, Preparation of Trial Balance from Given Balances of Accounts.

Unit V. Financial Statements of Proprietary Concern

Elements of Financial Statements, Preparation of Trading Account, Preparation of Profit and Loss Account, Preparation of Balance Sheet, Effect of Following Adjustment -Closing Stock, Depreciation, Bad and Doubtful Debts, Provision for Discount on Debtors and Creditors, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance, Drawings, Goods Distributed as Free Sample.

Suggested Book Readings :

1. Book- Keeping & Accountancy, Maharashtra State Board of Secondary and Higher Secondary Education, Pune-411004
2. S.N. Maheshwari, Introduction to Accounting, Vikas publishing house, Pvt. Ltd, NOIDA.
3. Jain & Narang, Advanced Accounting, Kalyani Publisher
4. S.K Paul, 'Accountancy Volume I & II', New Central Book Agency, Kolkata.
5. S.N. Maheshwari, Advanced Accountancy, Vikas publishing house, Pvt. Ltd, New Delhi-110014 Vol. I
6. R. Narayanswami, Financial Accounting-A Managerial Perspective, PHI.
7. Bhushan Kumar Goyal and H.N.Tiwari.'Financial Accounting, International Book House PVT Ltd.
8. D.K. Chaterjee, 'Basic Accounting, Himalay Publishing House.

Skill Education Components

Basic Accounting - II (ACC 202-T)

Unit- I Accountant:

Meaning, Definition, Functions, Role and Activities of an Accountant.

Unit- II. Source Documents Required for Accounting

Meaning, Voucher, Cash & Petty Cash Voucher, Cash & Credit Memo, Receipt, Debit & Credit Note, Pay-In-Slip, Withdrawal Slip, Cheques & their Types, Bank Pass Book, Bank Statement and Bank Advice.

Unit -III. Inventories

Meaning, Types of Inventories, Cost of Inventories, Net Realizable Value, Basis And Technique of Inventory Valuation and Record Keeping, Historical Cost Methods & Non-Historical Cost Methods.

Unit -IV. Bank Reconciliation Statements

Meaning, Need And Importance of Bank Reconciliation Statement, Reasons of Difference in Bank Balance as per Cash Book & Pass Book, Procedure of Preparation of Bank Reconciliation Statement.

Unit-V. Errors and their Rectification

Meaning & Effects of Errors, Types of Errors, Steps to Locate Errors, Errors Affecting and Not Affecting Trial Balance, Treatment of Balance of Suspense Account, Rectification Entries.

Suggested Book Readings :

1. Book- Keeping & Accountancy, Maharashtra State Board of Secondary and Higher Secondary Education, Pune-411004
2. S.N. Maheshwari, Introduction to Accounting, Vikas publishing house, Pvt. Ltd, NOIDA.
3. Jain & Narang, Advanced Accounting, Kalyani Publisher
4. S.K Paul, 'Accountancy Volume I & II', New Central Book Agency, Kolkata.
5. S.N. Maheshwari, Advanced Accountancy, Vikas publishing house, Pvt. Ltd, New Delhi-110014 Vol. I
6. D.K. Chaterjee, 'Basic Accounting, Himalay Publishing House.
7. Dr. Prashanta Athma, 'Financial Accounting and Analysis, Himalaya Publishing House.

Skill Education Components

Basic Accounting - III (ACC 203-T)

Unit- I. Financial Accounting (Theory)

Generally accepted accounting principles- Indian accounting standards.

Unit II. Branches of Accounting (Theory)

Meaning, Definition and functions of financial accounting, management accounting and cost accounting. Difference between financial accounting, management accounting and cost accounting.

Unit III. Introduction to Finance (Theory)

Meaning, definition & Importance of finance, Types of Finance: Public and Private, Sources of finance- **Long Term Sources** : Term Loans, Debentures, Bonds, Zero Coupon bonds, Convertible Bonds, Equity shares, Preference shares, CD, CP, Public Deposits, **Short Term Sources**: Bank Finance, Trade Credit ,Other Short Term Sources, Venture Capital and Hybrid Financing

Unit IV. Single Entry System (Theory & Numerical)

Meaning, Definitions, Features, Advantages & Disadvantages of Single Entry System, Difference between Single Entry System & Double Entry System, Ascertainment of Profit under the Single Entry System, Conversion of Single Entry in to Double Entry.

Unit- V. Depreciation Accounting (Theory & Numerical)

Meaning, Definition, Need And Factors Affecting of Depreciation, Methods of Computation of Depreciation, Accounting Treatment of Depreciation, Straight Line Method, Written Down Value Method, Sinking fund Method, Annuity Method and its Deference, Meaning, Objectives and Difference between Provisions & Reserves, Type of Reserve. Determining Depreciation Rates Relating to the Type of Assets, Explaining the Cost Capitalization Concept, Determining Block of Assets

Suggested Book Readings:

1. Book- Keeping & Accountancy, Maharashtra State Board of Secondary and Higher Secondary Education, Pune-411004
2. S.N. Maheshwari, Introduction to Accounting, Vikas publishing house, Pvt. Ltd, NOIDA.
3. Jain & Narang, Advanced Accounting, Kalyani Publisher
4. S.K Paul, 'Accountancy Volume I & II', New Central Book Agency, Kolkata.
5. S.N. Maheshwari, Advanced Accountancy, Vikas publishing house, Pvt. Ltd, New Delhi-110014 Vol. I
6. M.C.Shukla, T.S.Grewals and S.C. Gupta, Advanced Accounts
7. D.K. Chaterjee, 'Basic Accounting, Himalay Publishing House.
8. Dr. Prashanta Athma, 'Financial Accounting and Analysis, Himalaya Publishing House.
9. P.G. Itnal & T.P. Itnal, 'Practical in Accountancy, Atlantic Publishing.

Basic Accounting Practical - I (ACC 204-P)

1. Practical work on Classification of accounts, Analysis of transaction, Golden rules of Accounting
2. Provide the Specimen of Different Subsidiary Books- Cash Books, Analytical Petty Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bank Book, Journal Proper.
3. Preparation of Trial Balance from Given Balances of Accounts.
4. Provide the Specimen Ledgers
5. Practical problem on journal entries, ledger posting and trial balance
(printed forms of journal & ledger to be provide)
6. Preparation and presentation of reports of Trading Account, Profit and loss Account, ledger balances (with details) and Balance Sheet.

Basic Accounting Practical – II (ACC 205-P)

Basic Accounting-Practical-II

1. Printed Specimen formats should be used for practical work such as cash memo, credit memo, receipt, simple voucher, journal vouchers, Debit note, credit note, cheque, pay-in-slip, withdrawal slip, passbook, demand draft etc.
2. Preparation of bank reconciliation statement.
3. Errors and their Rectification: Practical problem and Treatment of Balance of Suspense Account, Rectification Entries.
4. Types of Inventories, Cost of Inventories

Basic Accounting Practical – III (ACC 206-P)

1. Indian accounting standards and their Applications
2. Branches of Accounting
3. Types of Finance: Public and Private, Sources of finance-
Long Term Sources : Term Loans, Debentures, Bonds, Zero Coupon bonds, Convertible Bonds, Equity shares, Preference shares, CD, CP, Public Deposits,
Short Term Sources: Bank Finance, Trade Credit ,Other Short Term Sources, Venture Capital and Hybrid Financing
4. Accounting with MS Excel
5. Ascertainment of Profit under the Single Entry System, Conversion of Single Entry in to Double Entry
6. Types of Depreciation Methods and calculation of depreciation in various methods, determining block of assets, Practical problems on various depreciation methods.

Semester II

General Education Components

Functional Marathi- II (ACC-301)

1. Business Marathi

Business Marathi course starts during the first intensive course with the introduction of the students into the world of business.

The course aims to:

- Develop the students' comprehension of business and economic texts
- Develop the students' listening skills in the field of business and economics
- Provide the students with opportunities to express business concepts by reformulating them in their own words while summarizing.

The students' competence in this aspect is measured by their ability to demonstrate their communication skills in the key business areas of meetings, negotiations, telephoning and social Marathi, as well as the ability to write memos, notes.

2. Skills development

Students are taught to develop their skills in:

Reading which includes:

Skimming, scanning, detailed reading, guessing unknown words from context, understanding text organization, recognizing argument and counter-argument; distinguishing between main information and supporting detail, fact and opinion, hypothesis versus evidence; summarizing and note-taking.

Writing includes:

- Essay content and structure (patterns of organization, paragraphing, discussion – argument/counter-argument, advantages and disadvantages, topic sentence and supporting ideas, coherence and cohesion, punctuation).
- Functions (generalization, definitions, exemplification, classification, comparison and contrast, cause and effect, process and procedure, interpretation of data).
- Style (passive constructions, avoiding verbosity)
- Punctuation

Listening includes:

- General comprehension (listening for gist, listening for detailed information, evaluating the importance of information).
- Lectures (identifying the topic and main themes, identifying relationships among major ideas, comprehending key information).

Speaking includes:

- Seminar skills (agreeing and disagreeing, clarifying, questioning, concluding).
- Presentation skills (introductions and stating the purpose, signposting, highlighting key points, summaries, conclusions).

The students' competence in skills development is measured by their ability to understand and produce written and spoken language in an educational context, to perform the following academic tasks:

- reading and understanding written academic language;
- writing assignments in an appropriate style for university study;
- listening to and comprehending spoken language (within the framework of Breakthrough level);
- Speaking to colleagues and lecturers (within the framework of Breakthrough level).

Reference Books:

संदर्भ ग्रंथ:

१. शास्त्रीय मराठी व्याकरण - मो. के. दामले.
२. सुगम मराठी व्याकरण - मो. रा. वाळिंबे
३. वाड;मयीन निबंधलेखन - रा. ग. जाधव
४. संगणक परिचय - नदकिशोर दायमा
५. नभोवाणी कार्यक्रम : तंत्र-मंत्र - पुष्पा काणे
६. माहिती व तंत्रज्ञान मराठी - संपा. म.रा.मा.व.उ.मा.म. नाशिक
- ७.व्यावसायिक व उपयोजित मराठी - प्रकाश मेदककर
- ८ मराठी शुद्धलेखन विषय नियम - मो. रा. वाळिंबे
९. वस्तुनिष्ठ आकलन आणि उपयोजित मराठी लेखन - डॉ नरेंद्र मारवाडे
१०. उयोजित मराठी डॉ. रा.नासिराबादक
११. व्यावहारिक मराठी - स्नेहल तावरे
१२. पत्रकारितेची मुलतत्वे - प्रभाकर पाढ्ये
१३. व्यावहारिक मराठी - संपा. दत्तात्रय पुंड

Professional English- II (ACC-302)

1. Professional (ESP) English

The purpose of ESP course is to prepare the students for doing Economics, Mathematics and Statistics in English.

Development of the students' restricted knowledge in economic terms and topics includes: different economic systems, central control of economy, labor utilities, demand and supply, money, markets and monopolies, banking.

The students' competence in ESP is measured by their ability to:

Understand and interpret information presented in verbal, numerical or graphical form, organize and present ideas and statements in a clear, logical and appropriate form.

Reference Books:-

- 1) MSBTE Textbook - MSBTE
- 2) Essential English Grammar Raymond Murphy (Cambridge publication)
- 3) High School English Grammar & Composition – Wren & Martin
(S Chand & Co.)

Professional Work- MS- Office –II & Internet (ACC-303)

Unit 1:MS- Excel

Spreadsheet Basics: Screen elements, Adding and renaming worksheets, The standard toolbar - opening, closing, saving, and more;

Modifying A Worksheet, Moving through cells, Adding worksheets, rows, and columns, Resizing rows and columns, Selecting cells, Moving and copying cells,, Freeze panes;

Formatting Cells: Formatting toolbar, Format Cells dialog box, Dates and times;

Formulas and Functions: Formulas, Linking worksheets, Relative, absolute, and mixed referencing, basic functions, Function Wizard, Auto sum,

Sorting and Filling: Basic ascending and descending sorts, Complex sorts, Autofill; Alternating text and numbers with Auto fill, Auto filling functions; Graphics; Adding clip art; Add an image from a file; Editing a graphics; AutoShapes;

Charts: Chart Wizard; Resizing a chart; Moving a chart, Chart formatting toolbar;

Page Properties and Printing: Page breaks, Page orientation, Margins, Headers, footers, and page numbers, Print Preview, Print; Keyboard Shortcuts.

Unit 2:MS- PowerPoint

Presentation Tool: AutoContent Wizard, Create a presentation from a template, Create a blank presentation, Open an existing presentation, Auto Layout, **Presentation Screen:** Screen layout, Views, Working with Slides: Insert a new slide, Applying a design template, Changing slide layouts, Reordering slides, Hide slides, Create a custom slide show, Edit a custom slide show

Adding Content: Resizing a text box, Text box properties, Delete a text box, Bulleted lists, Numbered lists, Adding notes, Video and Audio

Working with Text: Adding text, Editing options, Formatting text, Replace fonts, Line spacing, Change case Spelling check

Color& Background: Color schemes, Backgrounds, Graphics, Adding clip art, adding an image from a file, editing a graphic, AutoShapes,

WordArt Slide Effects: Action buttons, Slide animation, Animation preview, Slide transitions, Slide show options, Master Slides, Slide master, Header and footer, Slide numbers, Date and time Saving and Printing, Save as a web page, Page setup, Print

Unit 3:

Web Browser: Basic Browsing, Buttons: forward, backward, home, adding to favourites, stop, save, save as, Saving an Image from the Web, printing, Specifying a Home Page

Browsing: Using Web URLs, Anatomy of a URL, Membership Websites: Signing up for email service,

Searching: Academic Search on the web.

Unit 4: Processor

- Structure of Instruction, Description of Processor, Processor Features

Operating system Concepts

- Why Operating System?, Functions of Operating System , Booting of OS & it's type
- Types of Operating System: Batch O.S. , Multiprogramming O.S., Time Sharing O.S ,Personal Computers O.S., Network O.S.

WWW.tutorialspoint.com

WWW.w3schools.com

Text Books:

1. Fundamentals of Information Technology; By Chetan Srivastava, Kalyani Publishers
2. Fundamentals of Computers: By V.Rajaraman, PHI Publication, IVth Edition.
3. Fundamentals of Programming: By Raj K.Jain, S.Chand Publication

Reference Books:

1. Computer Fundamental By B.Ram, BPB Publication.

Semester II
Skill Education Components
Financial Accounting-I (ACC 401-T)

Unit- I. Computer in Accounting (Theory)

Introduction to Computerised Account System, Concept & Components of CAS, Features, Importance and Limitations of CAS, Codification and Grouping of Accounts, Application of CAS, Designing the Accounting Reports.

Unit -II. Accounting of Non-Trading Concern (Numerical)

Introduction, Features & Significance of Receipt & Payment Account, Income & Expenditure Account, Difference Between Profit & Loss Account And Income & Expenditure Account, Preparation of Receipt & Payment Account. Income & Expenditure Account, Balance Sheet.

Unit- III. Branch Accounts (Numerical)

Meaning, Objective, Methods of Branch Accounts- Debtor System, Stock & Debtor System.

Unit IV. Accounting for Special Transactions-I (Theory & Numerical)

- a) **Bills of Exchange and Promissory Notes:** Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation Bills.
- b) **Sale of Goods on Approval or Return Basis:** Meaning & Accounting Treatment
- c) **Joint Ventures:** Meaning And Features of Joint Venture Transactions, Distinction Between Joint Venture and Partnership, Methods of Maintaining Joint Venture Accounts.

Unit V. Accounting for Special Transactions-II (Theory & Numerical)

- a) **Average Due Date:** Meaning, Calculation of Average Due Dates in Various Situation.
- b) **Account Current:** Meaning of Account Current. Methods of Preparing Account Current.

Suggested Book Readings:

1. S.N. Maheshwari, Introduction to Accounting, Vikas publishing house, Pvt. Ltd.
2. Jain & Narang, Advanced Accounting, Kalyani Publisher
3. S.K Paul, 'Accountancy Volum I & II', New Central Book Agency, Kolkata.
4. H.R. Kotalwar, ' A New Approach to Accountancy' Discovery Publishers, Maharashtra Nagar, MIDC Road Latur-413531
5. P.C. Tulsian, 'Advanced Accountancy', Tata Mcgraw -Hill Publishing Company Ltd, New Delhi.
6. Prof. C.M. Tembhurnekar, Dr. Alok Dwivedi, Computerized Accounting, sai Jyoti Publication

Skill Education Components

Financial Accounting- II (ACC 402-T)

Unit -I. Accounting for Partnership Firm (Theory & Numerical)

Meaning & definition of partnership, Admission of a partner, Retirement and death of a partner, Dissolution of partnership firms

Unit - II. Final Accounts of Partnership Firm (Numerical)

Introduction to partnership, & Necessity of preparation of final accounts, Preparation of Trading Account & Profit and Loss Account & Balance Sheet with various adjustments.

Unit- III. Final Accounts of Co-operative Societies (Numerical)

[Credit Co-op Societies and Consumers Co-op Societies only], Allocation of profit as per Maharashtra Co-operative Societies' Act, Final accounts of Credit Co-op. Society and Consumers Co-operative Society.

Unit -IV. Company Final Account (Numerical)

Final Accounts: Manufacturing Account, Trading & Profit and Loss Account, Balance Sheet, Adjustment Entries.

Suggested Book Readings:

1. H.R. Kotalwar, ' A New Approach to Accountancy' Discovery Publishers, Maharashtra Nagar, MIDC Road Latur-413531
2. P.C. Tulsian, 'Advanced Accountancy', Tata Mcgraw -Hill Publishing Company Ltd, New Delhi.
3. Jain & Narang, Advanced Accounting, Kalyani Publisher.
4. P.G. Itnal & T.P. Itnal, 'Practical in Accountancy, Atlantic Publishing.
5. S. N. Maheshwari and S.K. Maheshwari, Advanced Accountancy, Vikas Publishing house.

Skill Education Components

Tally ERP 9 with GST (ACC 403-T)

Unit I Introduction to Tally:-

Fundamentals of Computerized Accounting, Computerized Accounting Vs. Manual Accounting, Architecture and Customization of Tally, Features of Tally, Configuration of Tally-Accounting groups.

Unit II Accounting with Tally:-

Creation of new Company, Creation of groups, Ledger, Vouchers, Voucher entry, Payment voucher, Receipt voucher, Sales voucher, Purchase voucher, Contra voucher, Journal voucher, Editing and deleting vouchers, Bank reconciliations, Bill wise details, Order processing, Accounting reports, Export and import of data, Printing of vouchers, bills and reports, web enabled reporting and online support

Unit III. Tally Inventory Management:-

Introduction to inventory, Creation of stock category, Creation of stock group, Creation of stock items, Editing and deletion of stock items, Usage of stock in voucher entry, Stock vouchers or purchase orders, Purchase and sales orders, stock valuation methods, Inventory reports.

Unit IV. GST application in Tally:-

Practical: Introduction to GST in Tally, Accounting Voucher in Tally, Inventory Voucher in Tally, Bill-Wise Details in Payment voucher entry, printing in Tally

Financial Accounting Practical- I (ACC 404-P)

1. Codification and grouping of accounts, Application of CAS, Designing the accounting reports.
2. understand the accounting software used by the company
3. Collection of various Bank documents like Account Opening Form, Pay-in-Slip, Various types of Cheque, Pass Book or Bank Statement and a request for purchase of Demand Draft. State the utility of each document.
4. Assignment to Students is given by the teacher along with the copy of Income and Expenditure A/c. and Profit and Loss A/c. Students should prepare a brief report in the basis of Home Assignment
5. Preparation of Receipt & Payment Account, Income & Expenditure Account and Balance Sheet.
6. Methods of Branch Accounts- Debtor System, Stock & Debtor System. Practical problems on debtor system and stock and debtor system
7. Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation Bills.

Financial Accounting Practical - II (ACC 405-P)

1. Preparation of Final Accounts of Partnership.
2. Preparation of Final accounts of Credit Co-op. Society and Consumers Co-operative Society.
3. Preparation of Company Final Account

Tally ERP 9 with GST Practical – I (ACC 406-P)

Following practical shall be executed in Tally ERP 9 or any other version of Tally package.

- a. Create, Alter, Remove a Company in Tally.
- b. Creation and Deletion of Groups.
- c. Creating the Ledger Account.
- d. Create, Alter, Remove a Company in Tally,
- e. Creation and Deletion of Groups, Creating the Ledger Account,
- f. Creating a Balance Sheet, Creating Tally Vouchers,
- g. Creating Sales and Purchase Ledgers
- h. Creation of stock category, Creation of stock group, Creation of stock items,
- i. Editing and deletion of stock items, Usage of stock in voucher entry, Stock vouchers or purchase orders, Purchase and sales orders, stock valuation methods, Inventory reports.
- j. **GST application in Tally:-**
- k. Accounting Voucher in Tally, Inventory Voucher in Tally, Bill-Wise Details in Payment voucher entry, printing in Tally

PATTERN OF QUESTION PAPERS

Subject Code No: ACC----

Faculty of Commerce and Management

B. Voc. F. Y. (Sem. I) Examination Mar/Apr 2019

Accounting

Subject: -----

[Time: Three Hours]

[Max. Marks: 80]

Please check whether you have got the right question paper

N.B.

- i) Q.1 is compulsory from Part-A
- ii) Attempt any four questions remaining six from Part-B
- iii) Use black and blue pen only.

Part -A

Q. 1. A) Fill in the blanks and rewrite the sentence

5

- 1)
- 2)
- 3)
- 4)
- 5)

B) Match the following pairs

5

Group- A

Group -B

- 1) a)
- 2) b)
- 3) c)
- 4) d)
- 5) e)

C) Select the most appropriate answer from given alternatives

5

- 1)
- 2)
- 3)
- 4)
- 5)

D) Answer the following in one sentence each

5

- 1)
- 2)
- 3)
- 4)
- 5)

Part -B (Attempt any four questions)

Q.2) 15

Q.3) 15

Q.4) 15

Q.5) 15

Q.6) 15

Q.7) Write short Note on any three 15

- 1)
- 2)
- 3)
- 4)

PATTERN OF QUESTION PAPERS**Subject Code No: L121-----****General Education Components****B. Voc. F. Y. (Sem. I) Examination Mar/Apr 2019****Banking / Accounting / Computer Hardwar & Networking Maintenance****Subject: -----****[Time: Three Hours]****[Max. Marks: 80]**

Please check whether you have got the right question paper

N.B

- i) Q.1 is compulsory.
- ii) Use black and blue pen only.
- iii) Use of any signs attracting attentions is prohibited.

Q. 1 A) Select the right answer given below (1 X 10=10)**10**

- 1)
- 2)
- 3)
- 4)
- 5)
- 6)
- 7)
- 8)
- 9)
- 10)

B) Attempt the following in one or two sentence each (5 X 2= 10)**10**

- 1)
- 2)
- 3)
- 4)
- 5)

Q.2 Attempt any five of the following Questions . (12 X 5= 60)**60**

- 1)
- 2)
- 3)
- 4)
- 5)
- 6)
- 7)

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ
औरंगाबाद

ऑक्टोबर / नोव्हेंबर २०१८ च मार्च / एप्रिल २०१९ च्या परीक्षेसाठी प्राशिनक, परीक्षक व मॉडरेडर
(Paper Setter, Examiner & Moderator) ची यादी तयार करण्यासाठी ४८(३) (ख) समितीने दिलेली
अध्यापकांची नामिका.

विद्याशाखेचे नाव :- वाणिज्य व व्यवस्थापन शास्त्र
विषय :- Basic Accounting - I

वर्ग :- B. VOC. (ACCOUNTING) F.Y.
Sem - I
पेपर क्र. :- Acc. 201 - T

अ. क्र.	अध्यापकाचे नाव	महाविद्यालयाचे नाव	मोबाईल क्र.	पदनाम
०१	Dr. L. B. Bahlir	MSS Arts & Science college, AunjeWing +9. Ambod	7972618906	Chairman
०२	Dr M. P. Dhere	ANKUSHRAO TOPE college, Jalna	9403035512	Member
०३	Pr. V. U. Dhande	C. A.	9049716441	Member
०४	Dr. H. L. Pardeshi	ANKUSHRAO TOPE college, Jalna	9834241882	Member
०५				
०६				
०७				

मा. अधिष्ठाता तथा
अध्यक्ष ४८(३)(ख) समिती

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ
औरंगाबाद

ऑक्टोबर / नोव्हेंबर २०१८ च मार्च / एप्रिल २०१९ च्या परीक्षेसाठी प्राशिनक, परीक्षक व मॉडरेडर
(Paper Setter, Examiner & Moderator) ची यादी तयार करण्यासाठी ४८(३) (ख) समितीने दिलेली
अध्यापकांची नामिका.

विद्याशाखेचे नाव :- वाणिज्य व व्यवस्थापन शास्त्र

विषय :- Basic Accounting - II

वर्ग :- B. Voc. F.Y. Sem. I
(Accounting)

पेपर क्र. :- ACC 202 - T

अ. क्र.	अध्यापकाचे नाव	महाविद्यालयाचे नाव	मोबाईल क्र.	पदनाम
०१	Dr. M. P. Dhere	Ankushrao Tope College - Salna	9403035512	Chairman
०२	Dr. L. B. Bahir	M.S. Arts & Sci. College, Ankushnagar P.O. Ambad, Dist. Salna	7972618906	Member
०३	Dr. Ch. L. Pardeshi	Ankushrao Tope College, Salna	9834249882	Member
०४	Mr. V. V. Dhamde	C. A.	9049716441	Member
०५				
०६				
०७				

गा. अधिकारी तथा
अध्यक्ष ४८(३)(ख) समिती

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ
औरंगाबाद

ऑक्टोबर / नोव्हेंबर २०१८ च मार्च / एप्रिल २०१९ च्या परीक्षेसाठी प्राशिनक, परीक्षक व मॉडरेडर
(Paper Setter, Examiner & Moderator) ची यादी तयार करण्यासाठी ४८(३) (ख) समितीने दिलेली
अध्यापकांची नामिका.

विद्याशाखेचे नाव :- वाणिज्य व व्यवस्थापन शास्त्र

विषय :- Basic Accounting - III

वर्ग :- B. Voc. F.Y Sem. I
(Accounting)
पेपर क्र. :- ACC - 203 - T

अ. क्र.	अध्यापकाचे नाव	महाविद्यालयाचे नाव	मोबाईल क्र.	पदनाम
०१	Mr. G. L. Pardeshi	ANKUSHRAO TOPE college, Jalna	9834249882	Chairman
०२	Mr. V. V. Dhande	C.A.	9049716441	Member
०३	Dr. L. B. Bahir	MSS Arts & Science college, ANKUSHNAGAR Tq. Ambad Dist. Jalna	7972618906	Member
०४	Dr. M. P. Dhere	ANKUSHRAO TOPE college Jalna	9403035512	Member
०५				
०६				
०७				

मा. अधिष्ठाता तथा
अध्यक्ष ४८(३)(ख) समिती

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ
औरंगाबाद

ऑक्टोबर / नोव्हेंबर २०१८ च मार्च / एप्रिल २०१९ च्या परीक्षेसाठी प्राशिनक, परीक्षक व मॉडरेडर
(Paper Setter, Examiner & Moderator) ची यादी तयार करण्यासाठी ४८(३) (ख) समितीने दिलेली
अध्यापकांची नामिका.

विद्याशाखेचे नाव :- वाणिज्य व व्यवस्थापन शास्त्र

विषय :- Basic Accounting practical - I

वर्ग :- B. Voc. f.y. sem. I
(Accounting)
पेपर क्र. :- ACC-204-p.

अ. क्र.	अध्यापकाचे नाव	महाविद्यालयाचे नाव	मोबाईल क्र.	पदनाम
०१	Dr. L-B. Bahlir	MSS. Art's & Science college, Ankushnagar Tq. Ambad.	7972618906	Chairman
०२	Dr. M.P. Dhere	ANKUSHRAO TERE college, Jalna	9403035512	Member
०३	Mr. V.V. Dhomale	C. A.	9049716441	Member
०४	Dr. G.L. Pardeshi	ANKUSHRAO TERE college, Jalna	9835249882	Member
०५				
०६				
०७				

मा. अधिष्ठाता तथा
अध्यक्ष ४८(३)(ख) समिती

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ
औरंगाबाद

ऑक्टोबर / नोव्हेंबर २०१८ च मार्च / एप्रिल २०१९ च्या परीक्षेसाठी प्राशिनक, परीक्षक व मॉडरेडर
(Paper Setter, Examiner & Moderator) ची यादी तयार करण्यासाठी ४८(३) (ख) समितीने दिलेली
अध्यापकांची नामिका.

विद्याशाखेचे नाव :- वाणिज्य व व्यवस्थापन शास्त्र

विषय :- Basic Accounting practical - II

वर्ग :- B.Voc. F.Y. Sem 5
(Accounting)

पेपर क्र. :- ACC- 205 - P.

अ. क्र.	अध्यापकाचे नाव	महाविद्यालयाचे नाव	मोबाईल क्र.	पदनाम
०१	Dr. Mr.P. Dhere	Anikushrao Tpte college, Jalna	9403035512	Chairman
०२	Dr. L.B. Bahir	M.S.S. Ast. com & sci. college, Ankushwar, T.M. Ambad.	9421164327	Member
०३	Dr. G.L. Pardeshi	Anikushrao Tpte college, Jalna	9834249882	Member
०४	Mr. V.V. Phande	C. A.	9099716441	Member
०५				
०६				
०७				

मा. अधिष्ठाता तथा
अध्यक्ष ४८(३)(ख) समिती

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ
औरंगाबाद

ऑक्टोबर / नोव्हेंबर २०१८ च मार्च / एप्रिल २०१९ च्या परीक्षेसाठी प्राशिनक, परीक्षक व मॉडरेडर
(Paper Setter, Examiner & Moderator) ची यादी तयार करण्यासाठी ४८(३) (ख) समितीने दिलेली
अध्यापकांची नामिका.

विद्याशाखेचे नाव :- वाणिज्य व व्यवस्थापन शास्त्र

विषय :- Basic Accounting practical - III

वर्ग :- B.Voc. F.Y. Sem. 5
(Accounting)
पेपर क्र. :- ACC 206-P

अ. क्र.	अध्यापकाचे नाव	महाविद्यालयाचे नाव	मोबाईल क्र.	पदनाम
०१	Dr. G. L. Pardeshi	Anikeshrao Tope college, Jalna	9834249882	Chairman
०२	Dr. V. V. Dhamale	C. A.	9099716441	Member
०३	Dr. L. B. Bahir	M.S.S. Arts Com. & Sci. college, Ankulnagar F.Y. Ambad. Dist. Jalna	9421164327	Member
०४	Dr. M. P. Dhere	Anikeshrao Tope college, Jalna	9903035512	Member
०५				
०६				
०७				

मा. अधिष्ठाता तथा
अध्यक्ष ४८(३)(ख) समिती

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ
औरंगाबाद

ऑक्टोबर / नोव्हेंबर २०१८ च मार्च / एप्रिल २०१९ च्या परीक्षेसाठी प्राशिनक, परीक्षक व मॉडरेडर
(Paper Setter, Examiner & Moderator) ची यादी तयार करण्यासाठी ४८(३) (ख) समितीने दिलेली
अध्यापकांची नामिका.

विद्याशाखेचे नाव :- वाणिज्य व व्यवस्थापन शास्त्र
विषय :- functional Marathi - I

वर्ग :- B.VOC f.y, Sem I
(Accounting)
पेपर क्र. :- ACC-101

अ. क्र.	अध्यापकाचे नाव	महाविद्यालयाचे नाव	मोबाईल क्र.	पदनाम
०१	Dr. R. B. Raunekar	Antarkshirodara college, Julmo	9420221498	chairman
०२	Dr. J.C. R. Bansode	-12	9604446317	member
०३				
०४				
०५				
०६				
०७				

मा. अधिष्ठाता तथा
अध्यक्ष ४८(३)(ख) समिती

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ
औरंगाबाद

ऑक्टोंबर / नोव्हेंबर २०१८ च मार्च / एप्रिल २०१९ च्या परीक्षेसाठी प्राशिनक, परीक्षक व मॉडरेटर (Paper Setter, Examiner & Moderator) ची यादी तयार करण्यासाठी ४८(३) (ख) समितीने दिलेली अध्यापकांची नामिका.

विद्याशाखेचे नाव :- वाणिज्य व व्यवस्थापन शास्त्र
विषय :- professional English - I

वर्ग :- BYOS, F.Y, Sem - I
पेपर क्र. :- (Accounting)
ACC - 102

अ. क्र.	अध्यापकाचे नाव	महाविद्यालयाचे नाव	मोबाईल क्र.	पदनाम
०१	Dr. S. V. Gaikwad	Ankushwaroore College, Jalna	9421482721	Chairman
०२	Dr. D. S. Kallate	~	8275344087	member
०३				
०४				
०५				
०६				
०७				

मा. अधिष्ठाता तथा
अध्यक्ष ४८(३)(ख) समिती

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ
औरंगाबाद

ऑक्टोबर / नोव्हेंबर २०१८ च मार्च / एप्रिल २०१९ च्या परीक्षेसाठी प्राशिनक, परीक्षक व मॉडरेडर
(Paper Setter, Examiner & Moderator) ची यादी तयार करण्यासाठी ४८(३) (ख) समितीने दिलेली
अध्यापकांची नामिका.

विद्याशाखेचे नाव :- वाणिज्य व व्यवस्थापन शास्त्र
विषय :- Computer fundamentals &
MS - office - I

वर्ग :- B.Voc. f.y, Sem - I
(Accounting)
पेपर क्र. :- ACC - 103

अ. क्र.	अध्यापकाचे नाव	महाविद्यालयाचे नाव	मोबाईल क्र.	पदनाम
०१	prof. S. V. Kamthane	ANKUSHESHWAR TOPE COLLEGE, JAUNPUR	8275387379	Chairman
०२	prof. G. P. Chakote	MATSPODAR ENGINEERING COLLEGE, JAUNPUR	9860809119	Member
०३				
०४				
०५				
०६				
०७				

मा. अधिष्ठाता तथा
अध्यक्ष ४८(३)(ख) समिती

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

सदस्य ४८(३)(ख) समिती
यांची स्वाक्षरी

Eligibility for Admission:

A Candidate shall be admitted to the I year of the B. Voc. (Accounting) degree course only if he/she satisfies the following condition:

1. He/ She must have passed the higher secondary examination conducted by H.S.C. board Government of Maharashtra with science /Arts / Commerce / technical subjects Or an Examination of any statutory University and Board recognized as equivalent thereto.

OR

Candidate having offered prescribed vocational course (MCVC) .

2. He/ She must have passed at qualifying examination

Circular file

- 47 -

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY

CIRCULAR NO.SU/Commerce & Management/ B.Voc./23/2019

It is hereby inform to all concerned that, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under Section-12 (7) of the Maharashtra Public Universities Act, 2016 has accepted **the revised Syllabi of B.Voc. Courses under the Faculty of Commerce & Management. The said curriculum run in the Colleges shown as below.**

1.	B.Voc. Accounting IIInd Year	Rajarshi Shahu Arts, Commerce & Sci. College, Pathari.
2.	B.Voc. Banking IIInd year	Rajarshi Shahu Arts, Commerce & Sci. College, Pathari.
3.	B.Voc. Accounting IIInd Year	Ankushrao Tope College, Jalna.
4.	B.Voc. Banking IIInd year	Ankushrao Tope College, Jalna.

This is effective from the Academic Year 2019-2020 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/ COMM&MGT/2019-20
Date:- 16-11-2019.

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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 Ambedkar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

Matsyodari Shikshan Sanstha's
Ankushrao Tope College, Jalna
B. Voc. & Community College



Affiliated to : Dr.Babasaheb Ambedkar Marathwada University, Aurangabad.
 NAAC Re-Accredited with 'A' Grade, ISO 9001 : 2015 Certified.

Near Motibag, Railway Over Bridge, Jalna - 431 213. (Maharashtra)
 Office - (02482) 225332, 223439, Fax - 02482-223439

Web:- www.mssartcollegejalna.com, Email:- mssjln@rediffmail.com



Dr.B.R.Gaikwad

PRINCIPAL

Rajesh Tope (MLA)

Ex.Minister, Higher & Technical Education (M.S.)

President

Ref.ATC/J/2019-20

Date : 16/8/2019

मा. प्र. कुलगुरु
 डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ,
 औरंगाबाद

विषय:- B.Voc. (Accounting) वित्तीय वर्षाचा अभ्यासक्रम (Syllabus) व कोर्स आराखड्यास (Structure) मान्यता देणे बाबत.

महोदय,

आमच्या महाविद्यालयास विद्यापीठ अनुदान आयोग नवी दिल्ली यांनी B.Voc. (Accounting) पदवी अभ्यासक्रम सुरु करण्यास शैक्षणिक वर्ष २०१८-१९ पासून मान्यता दिली आहे.

विद्यापीठ अनुदान आयोगाच्या सुचनेनुसार आम्ही शैक्षणिक वर्ष २०१८-१९ पासून B.Voc. (Accounting) पदवी अभ्यासक्रम सुरु केलेला आहे. व मागील वर्षी बी.व्होक. प्रथम वर्षाच्या अभ्यासक्रमाला आपली मान्यता मिळालेली आहे. या वर्षी बी.व्होक. वित्तीय वर्षाच्या अभ्यासक्रम व अभ्यासक्रम आराखड्यास आपल्या मान्यतेसाठी अभ्यासक्रम व अभ्यासक्रम आराखडा सादर करत आहोत. तरी सदरील वित्तीय वर्ष अभ्यासक्रमास (Syllabus) व कोर्स आराखड्यास (Structure) मान्यता द्यावी, ही विनंती.



सोबत:

- १)Course Structure
- २)Syllabus Copy
- ३)Eligibility
- ४)Pattern of Question Paper
- ५)Panel List

प्राचार्य

PRINCIPAL
 Matsyodari Shikshan Sanstha's
 Ankushrao Tope College, Jalna
 B.Voc. & Community College

Matsyodari Shikshan Sanstha's
Ankushrao Tope College, Jalna

Course Structure
Bachelor of Vocation (B. Voc.) Second Year
Accounting

Sr. No.	Course Code	Name of the Course	Contact Hrs Per Week		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester – III		General Education Components					
1	ACC501	Business Communication Skill-I	4	0	20	80	4
2	ACC502	Business Statistics	4	0	20	80	4
3	ACC503	Personality Development	4	0	20	80	4
Semester- III		Skill Education Components					
1	ACC601-T	Financial Accounting- III	4	0	20	80	4
2	ACC602-T	Cost Accounting- I	4	0	20	80	4
3	ACC603-T	Goods & Services Tax	4	0	20	80	4
4	ACC604-P	Advanced Tally Practical	0	4	0	50	2
5	ACC 605-P	Cost Accounting Practical-I	0	4	0	50	2
6	ACC 606-P	Goods & Services Tax Practical	0	4	0	50	2
			Total Credits				30

Course Structure**Bachelor of Vocation (B. Voc.) Second Year****Accounting**

Sr. No.	Course Code	Name of the Course	Contact Hrs Per Week		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester – IV		General Education Components					
1	ACC701	Business Communication Skill-II	4	0	20	80	4
2	ACC702	Organizational Behavior	4	0	20	80	4
3	ACC703	Environment Science	4	0	20	80	4
Semester- IV		Skill Education Components					
1	ACC801-T	Financial Accounting -IV	4	0	20	80	4
2	ACC802-T	Cost Accounting- II	4	0	20	80	4
3	ACC803-T	Direct Taxes	4	0	20	80	4
4	ACC804-P	Financial Accounting Practical -IV	0	4	0	50	2
5	ACC 805-P	Direct Taxes Practical	0	4	0	50	2
6	ACC 806-P	In Plant Training-I (Summer Training)	60		25	25	2
			Total Credits				30

Matsyodari Shikshan Sansthas
Ankushrao Tope College, Jalna



Bachelor of Vocation
(Accounting)

Syllabus of
B. Voc. (Accounting)
Second Year - Semester III & IV
Choice Based Credit System (CBCS)
Three Year Degree Course

(With Effective from the Academic Year 2019-2020 & Onwards)

Syllabus of
B. Voc. (Accounting) Semester- III
General Education Components

ACC 501: Business Communication Skills-I

Credit: 04

Marks: 80 + 20 = 100

UNIT- I: Communication Theory

- 1) Concept: Definition of communication and its characteristics
- 2) Role Communication in Business:
- 3) Types of Communication: Vertical, Horizontal, Diagonal, Grapevine
- 4) Method of Communication: Verbal, Oral, Written
- 5) Written and Oral Communication: Nature Importance and Need

UNIT -II: Business Correspondence

Personal Correspondence Job Application, Writing covering letter, Resume b)
Letter of Appointment

Transactional Writing :Standard Business Layout-,Letter of Complaint- Claims ,
Letter of order-Enquiry, Consumer Grievance letter and Drafting E-Mail,

**UNIT-III: Business Communication-Group Communication- Discussion/
Meeting / Interview-Team Skill**

- 1) **Meeting**: Preparing Notice and Agenda for the Meeting; Preparing Minutes for the Meeting
- 2) **Interview** : Taking Interview; Preparing for Interview
- 3) Note Making Practice

UNIT -IV: Prose For Business Inspiration

- 1) On the Education of the Man of Business Arthur Helps
- 2) India's Tech King , From www.Wipro.com
- 3) In the Office- A. S. Hornby
- 4) The Man Who Emailed The World Po Bronson
- 5) When Ideas Make Money – Shamila Ganeshan

UNIT -V: Grammar

- 1) The Sentence
 - A) Simple Sentences
 - B) Clauses and its Kinds
 - C) Complex Sentences
 - D) Compound Sentence
- 2) Use of Punctuation and Capitalization

PRESCRIBED TEXT:

- 1) **English for Entrepreneurs**. Board of Studies in English, Cambridge University Press, 2004.
- 2) **English Grammar: A Book of Sentence Structure and Vocabulary**. Board of Studies in English, Cambridge University Press, 2004

- 3) **Basic English Grammar and Composition.** of Studies in English, macmillan Publishers India Ltd. Mumbai: 2013
- 4) **Communication Skills.** Nageshwar Rao and Rajendra P. Das. Reprinted. Himalaya Publishing House, Mumbai. 2006.
- 5) **Business Communication.** Urmila Rai and S. M. Rai. Tenth edit. Himalaya Publishing House, Mumbai. 2008.

RECOMMENDED READING:

Contemporary English Grammar Structure and Composition. Rev. Edition by David Green, Macmillan Publishers India Ltd, 2010.

Business Communication. Rajesh Viswanathan. First edit. Himalaya Publishing House, Mumbai. 2010.

Recommended Websites Links:

Communication Skills <https://nptel.ac.in/courses/109104031/>

Strategic Communication for Sustainable Development
<https://nptel.ac.in/courses/110105073/>

B. Voc. (Accounting) Semester- III
General Education Components

ACC 502: Business Statistics

Credit: 04

Marks: $80 + 20 = 100$

Unit I: Introduction to Statistics:

Meaning, Definition, Importance and Limitations of Statistics; Primary and Secondary Data, Methods of Collecting Primary Data, Sources of Secondary Data, Difference between Primary and Secondary Data.

Unit II: Measures of Central Tendency :

Arithmetic Average, Mean, Median, Quartiles, Mode. Computation of above measures in Discrete series, Continuous series and cumulative frequency, Merits and Demerits of Mean, Median and Mode.

Unit III: Dispersion and Skewness:

Measures of Dispersion, Range, Interquartile Range, Quartile Deviation, Mean Deviation, Standard Deviation, Co-Efficient of Standard Deviation, Skewness, Karl Pearson's Coefficient of Skewness.

Unit IV: Correlation:

Meaning and types of correlation, Karl Pearson's coefficient of correlation., Properties of correlation coefficient. , Rank Correlation.

Unit V: Index Number:

Meaning of Index Number., Uses and limitations of Index Number., Laspeyres, Paasche's and Fisher's Methods, Cost of Living Index, Family Budget Method.

Suggested Book Readings:

1. Fundamentals of Statistics: D.N. Elhance, Kitab Mahal Allahabad
2. Statistical Theory, Methods and applications: Sancheti and Kapoor, Sultan Chand & Sons New Delhi
3. Statistical Methods: S.P.Gupta, Sultan Chand & Sons New Delhi.
4. Practical Problems in Statistics: Y.R.Mahajan
5. Elementary Statistical Methods: S.P.Gupta, Sultan Chand & Sons New Delhi.

B. Voc. (Accounting) Semester- III
General Education Components

ACC 503: Personality Development

Credit: 04

Marks: 80 + 20 = 100

Unit-I Introduction:

Definition & Basics of Personality, Determinants of Personality- biological, psychological and socio- cultural factors., Need for personality development Self-Awareness and Self-Motivation Self-analysis through SWOT and Johari window, Elements of motivation Techniques and strategies for self-motivation, Motivation checklist and Goal setting based on principle of SMART, Self-motivation and life, Importance of self-esteem and enhancement of self-esteem

Unit-II Power of positive thinking:

Nurturing creativity, decision-making and problem solving, Traits of positive thinkers and high achievers, Goals and techniques for positive thinking Enhancement of concentration through positive thinking, Practicing a positive life style. Public Speaking Skills: Importance of public speaking, Voice Modulation, Audience Analysis Speaking with confidence, Body Language

Unit- III Communication Process in Society:

Meaning, types: verbal & nonverbal Communication, Importance of body language, Interpersonal communication Barriers to effective communication; Listening: importance, causes of poor listening, strategies of effective listening, selective listening, Effective Public Speaking & Presentation Skills - Practical sessions, Introduction to Transactional analysis.

Unit IV Time Management, Career Guidance and career counseling, Interview:

Concept of Time Management, types, characteristics, principles Techniques of interviewing, facing an interview Participatory Training Methodology: Planning, Conducting & Evaluating Training programs, Group discussions, Seminars, Workshops, Camps, Conferences, Meetings.

Unit-V Interpersonal Skills:

Concept of team in work situation, promotion of team spirit, characteristics of team player, Awareness of one's own leadership style and performance. Nurturing leadership qualities., Emotional intelligence and leadership effectiveness- self-awareness, self-management, self-motivation, empathy and social skills, Negotiation skills- preparation and planning, definition of ground rules, clarification and justification, bargaining and problem solving, closure and implementation.

Suggested Books Reading:

1. Mile, D.J (2004). Power of positive thinking. Delhi: Rohan Book Company.
2. Pravesh Kumar (2005). All about self- Motivation. New Delhi: Goodwill Publishing House.
3. Dudley, G.A. (2004). Double your learning power. Delhi: Konark Press. Thomas Publishing Group Ltd.
4. Lorayne, H. (2004). How to develop a super power memory. Delhi: Konark Press. Thomas Publishing Group Ltd.
5. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
6. Swaminathan. V.D & Kaliappan. K.V(2001). Psychology for Effective Living. Chennai. The Madras Psychology Society.
7. Robbins, S.B.(2005). Organizational Behavior. New Delhi: Prentice Hall of India.
8. Smith, B (2004). Body Language. Delhi: Rohan Book Company.
9. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.

B. Voc. (Accounting) Semester- III
Skill Education Components

ACC 601-T: Financial Accounting- III

Credit: 04

Marks: 80 + 20 = 100

Unit-I. Financial Statement Analysis (Theory)

Meaning, Definition, Scope of Financial Statement, Meaning of Financial Statement Analysis, Tools of Financial Statement Analysis (Comparative Statement, Common Size Statement, Trend Analysis)

Unit – II. Consignment Accounts (Numerical)

Introduction, Entries in the Books of the Consignor and Consignee. Cost Price Method, Invoice Price Method.

Unit – III. Hire Purchase and Installment System: (Numerical)

Basic Concepts and Distinction, Calculation of Interest and Cash Price, Journal Entries and Ledger Accounts in the Books of Purchaser and Seller.

Unit – IV. Royalty Accounts [excluding sub-lease]: (Numerical)

Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee.

Unit – V. Banks Final Account -Vertical Format only (Numerical)

Introduction, financial Statement & discloser, Forms of Profit and loss Account, Forms of Revised Balance sheet as per scheduled stated form -A and form- B, Special Adjustment and provisions

Suggested Book Readings:

1. A New Approach to Accountancy; H.R. Kotalwar, Discovery Publishers, Maharashtra Nagar, MIDC Road Latur-413531
2. Advanced Accountancy; P.C. Tulsian, Tata Mcgraw –Hill Publishing Company Ltd, New Delhi.
3. Introduction to Accounting; S.N. Maheshwari, Vikas publishing house, Pvt. Ltd, NOIDA.
4. Financial Accounting; Bhushan Kumar Goyal & H.N. Tiwari, International Book House Pvt. Ltd.
5. Financial Accounting & Analysis; Dr. Prashanta Athma, Himalaya Publishing House Pvt. Ltd. Mumbai
6. Advanced Accounting; Dr. P.T. Bhosle & Dr. S.A. Band, Chinmay Prakashan Aurangabad.

B. Voc. (Accounting) Semester- III
Skill Education Components

ACC 602-T: Cost Accounting-I

Credit: 04

Marks: 80 + 20 = 100

Unit I : Cost Accounting (Theory)

Meaning and definition, limitation of financial Accounting, development of cost accounting, functions , objectives, advantages and limitations of cost accounting, difference between cost and financial accounting, elements of cost , classifications of costs.

Unit II- Material (Theory)

Concepts and objective of material control, need and essentials of material control, purchase procedure, functions of purchase department, classifications and coding of materials, fixation of levels of material . Economic order quantity.

Unit III Storage and Handling of Material (Theory and Numerical)

Organization and layout of stores, material handling costs , bincards, stores routine, issue of materials, issue of procedure, methods of pricing material issues , FIFO , LIFO, Simple Average Method, Weighted Average Method.

Unit IV labours: (Numerical)

Meaning and definition, methods of time keeping and time booking, labour control, methods of wage payments , time and pieace rate, incentives schemes – taylores differential pieace rate system, hasley plan , rowan plan .

Unit V : Overheads: (Numerical)

Definition of overhead , direct and indirect cost, importance of overhead, allocation, apportionment and absorbtion of overhead, methods of distribution primary , secondary distributions repeated methods.

Suggested Book Readings:

1. Cost and Management Accounting- theory problems & solutions; M.N. Arora, Himalaya Publishing House
2. Cost Accounting'; R.S.N. Pillai and Bhagwathi, S.Chand & Company Ltd Ramnagar House New Delhi.
3. Management Accounting; S.Kr. Paul, New Central Book Agency Kolkata.
4. Practical Cost Accounting; Jain and Narang, Kallyani Publishers New Delhi
5. Cost Accounting; V. K. Saxena & C.D. Varshit, Sultan Chand & Sons
6. Cost and Management Accounting; M. Y. Khan & P. K. Jain, Tata McGrow Hill Publishing Company Ltd, New Delhi.

B. Voc. (Accounting) Semester- III
Skill Education Components
ACC 603-T: Goods and Services Tax

Credit: 04

Marks: 80 + 20 = 100

Unit- I. GST in India: an Introduction (Theory)

Meaning & types of Tax, Indirect tax structure in India, Difference between Direct & Indirect Taxes. **Goods and Services Tax:** Meaning, Definition & Features of GST, Need for GST in India, Benefits of GST. Exemption of GST, Important Definitions & Terms used in GST, GST Council.

Unit -II. Registration and Payment of Tax and Returns (Theory)

Threshold for Registration, Persons Liable for Registration, Persons Not Liable for Registration, Compulsory Registration in Certain Cases, Procedure of Registration, Amendment and Cancellation of Registration, Tax Invoice, Debit and Credit Notes, Payment of Tax, Interest, Penalty, Tax Deduction at Source and Collection at Source, Types of GST Returns & their due dates, Late filing late fee.

Unit- III. Supply Under GST & Valuation of Supply (Theory)

Concept of Supply, Composite and Mixed Supplies, Place of Supply, Time of Supply, Inter-State and Intra-State Supply, Levy and Collection of IGST, CGST & SGST/ UTGST, Time & Valuation of Supply, E-Way Bill,

Unit IV. Input Tax Credit (Theory & Numerical)

Input Tax Credit Process, Negative list for Input Tax Credit, Input Tax Credit Utilization and Input Tax Reversal. Eligibility and Conditions for Taking Input Tax Credit, Reverse Charge Mechanism, HSN Code, Composition of Tax. **Problems on Input Tax Credit:** Problems on Reverse Charge Mechanism, Problems on Valuation of Goods, Problems on Valuation of Services Transactions

Unit V. Problems on GST Accounting & Records. (Numerical)

Practical Preparation of Tax Invoices with CGST & SGST (Calculation of Input Tax and Output Tax and Total GST Liability through Tax Invoices Turnovers), Journal Entries and Ledger Posting with GST Transactions.

Suggested Book Readings:

1. GST- The Essentials of Goods and Services Tax; Dr. Thomas J. Thoomkuzhy & Dr. Jaya Jecob M., Himalaya Publishing House.
2. Indirect Taxes; V.S. Datey, Taxman Publication.
3. 'GST for Beginners'; Prof. S.G. Rathi, Aastha educational Publisher, Jalna.
4. 'GST Law and Practice; R. G. Saha ,S.K. Podder,Shruthi Prabhakar Himalaya Publishing House.

B. Voc. (Accounting) Semester- III
Skill Education Components

ACC 604-P: Advance Tally Practical

Credit: 02

Marks: = 50

1. Tally update, Practical Solution & Advance Tally:

Creating New Folder for Company creation, path function advance adjustment accounting, opening & closing entries in tally, add features in tally, bank reconciliation, cost entries & cost categories, Interest calculation.

2. ERP wages of Tally:

Use of Tally for big business, order chain, supply chain, TDS, Payroll, Inventory Management in Tally, Users Creation & Management.

3. Technical Features in Tally:

Tally Net features, Remote access, Interest access from Tally, Gmail access from Tally.

4. Application & GST Returns in Tally:

GST entries in tally, GST return requirement, GST Query Solution in Tally & GST return generation from tally, GST reverse charge mechanism accounting in tally.

B. Voc. (Accounting) Semester- III
Skill Education Components

ACC 605-P: Cost Accounting Practical -I

Credit: 02

Marks: = 50

Preparation of chart showing cost expenses and loss

1. List the different cost concept
2. Draw the specimen of cost sheet
3. List the non cost expenses
4. Prepare purchase requisition, purchase order, goods received note
5. Visit on industry and collect stores ledger account under FIFO & LIFO methods
6. Visit the industries and collect specimen of Daily Time Sheet, Weekly Time Sheet, Job card and piece work card.
7. List the basic of apportionment of various overheads
8. Visit to industries and collect the information regarding apportionment of overheads
9. Visit to Industries and collect the specimen of Reconciliation statement with practical problems

B. Voc. (Accounting) Semester- III
Skill Education Components

ACC 606-P: Goods & Services Tax Practical

Credit: 02

Marks: = 50

1. Practical Assignments in GST Basics, GST Accounting and making GST Tax Computations incorporating
2. Accounting in Tally ERP 9 of GST Transactions
3. Making GST Tax Computations in Excel
4. Applicability of CGST, IGST, SGST, UTGST on Different Transactions
5. Understanding GST Input Tax Credit Implications
6. Adjustment of CGST, SGST, IGST Credit Amongst Each other
7. Preparation of GST PMT Registers
8. Concept of Jobworker in GST
9. Concept of Input Service Distributor in GST
10. Reverse Charge Mechanism in Case of Purchase from Unregistered Dealers
11. Billing and Invoicing in GST
12. TDS Implications in GST
13. Practical E-filing Practice of Different GST Challan and Returns
14. GST Challan E-payment Procedure.
15. Practical on GST return, Due date.
16. Calculation of Interest, late fee & penalty under GST

Syllabus of**B. Voc. (Accounting) Semester – IV**
General Education Components**ACC 701: Business Communication Skills-II****Credit: 04****Marks: 80 + 20 = 100****UNIT -I: Communication Theory****1) Communication with Media:**

- Notice, Minutes, Manual, Leaflet, Complaints and suggestion;
- Visual media communication: slide Presentation, Pictures and Photograph, poster and advertisement
- Non-Verbal Media Communication

2) Written communication: Reports

- Types of report, characteristics of good report, essential requisites of good report writing; Planning the Report, Outlining Issues for Analysis, writing the report

UNIT-II: Business Correspondence

- 1) Handling Business complaint
- 2) Preparing Agenda for Meeting
- 3) Writing Minutes for Meetings
- 4) Making notes of Business Conversations
- 5) Business Promotions and language for Advertising

UNIT -III: Writing Skill

- 1) Letter Writing: Formal; Informal Email Writing
- 2) Essay writing
- 3) Precise and Comprehension
- 4) Paraphrasing and Expansion
- 5) Official Reports

UNIT -IV: Prose for Business Inspiration

- 1) India's Tech King- from www.wipro.com
- 2) A Speech by N. R. Narayan Murthy
- 3) Saving Money by M. Leaf
- 4) The Beauty Industry- Aldous Huxley
- 5) Facebook Booking is Making us Miserable- Daniel Gulati

UNIT-V: Grammar

- 1) Sentence Pattern
 - a) Subject + Intransitive verb
 - b) Subject + Transitive Verb+ Direct Object
 - c) Subject + Verb + Object + Adverb Particle
 - d) Subject +Verb+ Indirect Object + Direct Object

- e) Subject + Verb + Direct Object + Preposition + Indirect Object
- f) Subject + Verb + Object + Complements
- g) Subject + to be + Complement

2) Word Formation

- a) Use of Prefixes
- b) Use of Suffixes

PRESCRIBED TEXT:

- 1) **English for Entrepreneurs.** Board of Studies in English, Cambridge University Press, 2004.
- 2) **English Grammar: A Book of Sentence Structure and Vocabulary.** Board of Studies in English, Cambridge University Press, 2004
- 3) **Basic English Grammar and Composition.** of Studies in English, macmillan Publishers India Ltd. Mumbai: 2013
- 4) **Communication Skills.** Nageshwar Rao and Rajendra P. Das. Reprinted. Himalaya Publishing House, Mumbai. 2006.
- 5) **Business Communication.** Urmila Rai and S. M. Rai. Tenth edit. Himalaya Publishing House, Mumbai. 2008.

RECOMMENDED READING:

Contemporary English Grammar Structure and Composition. Rev. Edition by David Green, Macmillan Publishers India Ltd, 2010.

Business Communication. Rajesh Viswanathan. First edit. Himalaya Publishing House, Mumbai. 2010.

Recommended Websites:

International Business Communication <https://nptel.ac.in/courses/110105052/>

Business English Communication <https://nptel.ac.in/courses/109106129/>

B. Voc. (Accounting) Semester – IV
General Education Components

ACC 702: Organizational Behaviour

Credit: 04

Marks: 80 + 20 = 100

Unit. I. Introduction of Organizational Behaviour

Definition, key elements of OB, Nature and Scope of OB, need for studying OB, contributing disciplines to OB, challenges faced by management, organizational Behaviour process, models of organizational Behaviour.

Unit II. Approaches to organizational Behaviour

Historical perspective, Scientific management, Behavioural Approach to Management, contingency Approach, Hawthorns Studies.

Unit III. Individual Behaviour

Individual differences, Determinates of personality, Types, Theories of personality, How Personality Develops, Perception, Factors affecting perception, Perception and its application in OB, Attituded Concepts, types, measurement of attitude, meaning of learning, learning principles.

Unit IV. Motivation Concepts

Meaning and definition of Motivation, Motivation cycle or process, types of motivation, theories of motivation.

Suggested Book Readings:

- (1) Organisational Behaviour; M.N. Mishra, 'Vikas Books Publishing House
- (2) Organisational Behaviour; Subba Rao :- 'Himalaya Books Publishing House
- (3) Organisational Behaviour; S.S. Khanka :- 'S. Chand and Co.
- (4) Organisational Behaviour; J.S. Chandan :- 'Vikas Books Publishing House

B. Voc. (Accounting) Semester – IV
General Education Components

ACC 703: Environment Science

Credit: 04

Marks: 80 + 20 = 100

Unit I: Introduction:

Definition of environment science, Nature & Scope of environment, Types of environment.

Unit II: Natural Resources:

Renewable and non-renewable resources Forest resources, Water resources, Mineral resources, Food resources, Energy resources & Land resources

Unit III: Ecosystems:

Concept of an ecosystem, Structure & function of an ecosystem Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystems, Grassland ecosystem, Desert ecosystem

Unit IV: Biodiversity:

Introduction, Definition, genetic, species and ecosystem diversity, Value of biodiversity: consumptive use, productive use, social, ethical & values. Biodiversity at Global, National & local levels, Hotspots of biodiversity, Conservation of biodiversity

Unit V: Environmental Pollution & Social issues

Pollution: Definition, Types of Pollution: Air Pollution, Water Pollution, Soil Pollution, Sound Pollution. Social issues: From unsustainable to sustainable development, Water conservation, rain water harvesting, watershed management, Climate change, global warming, acid rain, ozone layer depletion.

Suggested Book Readings:

1. Biodiversity of India, Bharucha, Erach, 2003, the Mapping Publishing.
2. Eco-Economy: Building an Economy for the Earth, Brown, Lester R., 2002, Orient Longman.
3. Environmental Biology, Agarwal K C., 2001, Nidi Publishers.
4. Amphibians of Peninsular India, Daniels, R. J., 2004, Universities Press.
5. Disaster Management, Harsh K Gupta (ed.), 2003, Universities Press.
6. Universities Press Dictionary of Biology (3rd Edition), Hine, R. (Ed.), 2000, Universities Press.

B. Voc. (Accounting) Semester – IV
Skill Education Components

ACC 801-T: Financial Accounting- IV

Credit: 04

Marks: 80 + 20 = 100

Unit –I. Human Resource Accounting (Theory)

Meaning, Definition, Objectives of Human Resource Accounting, Need for Human Resource Accounting, Methods for valuing Human Resource Accounting, Human Resource cost Accounting (cost based approaches) Historical cost approach, Replacement cost approach, opportunity cost approach, standard cost approach, Pros & Cons of Human Resource Accounting.

Unit –II. Accounts of Electricity Company

Introduction Features of Double Account System, Advantages and Dis-Advantages of Double Account System, Preparations of Accounts Revenue Accounts, Net Account Capital Account and General Balance Sheet with Special Effect of Adjustment

Unit -III. Accounts of Local Government

Introduction Powers and Duties of Grampanchayat and Funds, Vesting of public Properties of Grampanchayat, Norms and Rules regarding Application of Cash and Accrual Basis System, Problems of present Accounting System, Reception and Payment Account, **Municipal Accounting** – Introduction Fundamental Characteristics, Books of Account, Income and Expenditure and Balance Sheet.

Unit- IV. Departmental Account

Introduction, Objective and Advantages of Departmental Accounting, Methods of Departmental Accounts, Allocation of Departmental Expenses, Provision for Unrealized Profit, Problems Related To Allocation of Expenses, Computation of Departmental Cost, Inter Departmental Transfer

Unit –V. Insolvency Accounts

Introduction Insolvency Act, Insolvency of an Individual, Preparation of Account as Per Act, Statement of Affairs and Deficiency Accounts, Important Adjustments

Suggested Book Readings:

1. A New Approach to Accountancy; H.R. Kotalwar, Discovery Publishers, Maharashtra Nagar, MIDC Road Latur-413531
2. Advanced Accountancy; P.C. Tulsian, Tata McGraw –Hill Publishing Company Ltd, New Delhi.
3. Introduction to Accounting; S.N. Maheshwari, Vikas publishing house, Pvt. Ltd, NOIDA.
4. Financial Accounting; Bhushan Kumar Goyal, H.N. Tiwari, International Book House Pvt. Ltd.
5. Financial Accounting & Analysis; Dr. Prashanta Athma, Himalaya Publishing House Pvt. Ltd. Mumbai

B. Voc. (Accounting) Semester – IV
Skill Education Components

ACC 802-T: Cost Accounting II

Credit: 04

Marks: 80 + 20 = 100

Unit I Single or Output Costing.

Meaning & Objectives of Single or Output Costing, Elements of costs, preparation of cost sheet, tender and quotations.

Unit II Contract Costing:

Meaning, Definition, Features of Contract Costing, Complete and incomplete contracts, work in progress profit on contract.

Unit-III Operating Cost Sheet:

Meaning, Characteristics, Classification of Costs, Electricity & transport.

Unit IV : Process Costing.

Meaning, Features, Advantages & Disadvantages of Process Costing, Difference between Job Costing & Process Costing, Practical Problems.

Unit V : Reconciliation :

Introduction, Need for Reconciliation statement, Reconciliation of cost and financial accounting.

Suggested Book Readings:

1. Cost Accounting; M.N. Arora, Sultan Chand and Sons, New Delhi
2. Fundamentals of Costing; S.N. Maheshwari, Sultan Chand and Sons, New Delhi.
3. Professional Cost Accounting; S.L.Kohli, Himalaya Publishing House, New Delhi.
4. Cost and Works Accounting; Mahajan Bhirud, Nirali Prakashan, Pune.
5. Cost Accounting- principle and problems; Nigam Sharma, Sultan Chand and Sons, New Delhi
6. Essentials of Cost Accounting; M.N. Arora, Vikas Publication

B. Voc. (Accounting) Semester – IV
Skill Education Components

ACC 803-T: Direct Taxes

Credit: 04

Marks: 80 + 20 = 100

Unit- I. Income Tax Act 1961 (Theory)

Introduction to Income Tax Act 1961, Basic Concepts- Assessee, Persons, Income, Classification of Income, Agricultural Income, Casual Income, Assessment, Previous Year, Assessment Year, Heads of Income, Gross Total Income, Total Income, Incomes Exempts from Income Tax, Deductions in Computation of Total Income, Filling of Return, Advance Payment of Tax, Tax Deduction At Source, Refund of Tax

Unit-II Income from Salary (Numerical)

Meaning, Definition of Salary, Computation of Income from Salary: Allowances, Perquisite, Gross Salary, Deductions from Gross Salary, Net Salary.

Unit- III Income from House Property (Theory & Numerical)

Basic of Charge, Annual Value, Determination of Annual Value, Computation of Income from House Property, Deductions U/S 24

Unit- IV Income from Business or Profession (Numerical)

Meaning of Business & Profession, Deemed Income From Business or Profession, Computation of Income from Business and Profession, Deductions.

Unit- V Income from Capital Gain (Theory)

Basis of Charge (Section 45), Meaning of Capital Asset, Types of Capital Gain- Short Term and Long Term Capital Gain, Cost of Inflation Index, Computation of Capital Gain, Exemptions in Respect of Capital Gain- U/S 54

Unit- VI Income from Other Sources (Theory)

Income Taxable under the Head Income from other Sources U/S 56, Deductions from Income from Other Sources U/S 57.

References /Suggested Books Reading:

1. Income Tax; Dr. Vinod Singhania, Taxman Publications pvt. Ltd, New Delhi.
2. Income Tax Law & Accounts; Dr. H.C. Meharatra and Dr. S.P. Goyal-, Sahitya Bhavan Publications.
7. Income Tax- Law and Practice; V.P. Gaur & D.B. Narang-, Kalyani Publishers, Mumbai.
8. Ready Reckoner; Raman Bissa, Taxcom India, Jodhpur.
9. Income Tax; Dr. R.G. Saha, Dr. Usha Devi N., Himalaya Publishing House
10. Direct Taxes; Bhagavati Prasad : New Age, New Delhi

B. Voc. (Accounting) Semester – IV
Skill Education Components

ACC 804-P: Financial Accounting Practical- IV

Credit: 02

Marks: = 50

1. Preparation of Revenue accounts, capital accounts & Balance sheet
2. Preparation of local government of accounts
(Grampanchayat & Municipal accounting)
3. Allocations of Departmental expenses
4. Computations of departmental cost
5. Methods of departmental accounts
6. Preparation of insolvency accounts

B. Voc. (Accounting) Semester – IV
Skill Education Components

ACC 805-P: Direct Taxes Practical

Credit: 02

Marks: = 50

1. Preparation of Form No. 16 for Salary holders Use of Form No. 49A, 49B (PAN)
2. Preparation of Return of Income
3. Filing of returns: Manually, On-line filing of Returns of Income & TDS;
4. Information of online Income tax portal
5. Understanding applicability of various ITR forms to the Assessee.
6. Practical preparation of paper written & online filling.
7. Calculation of Advance tax, TDS & TCS
8. Tax Computation
9. Late fees, penalty & Interest
10. practical on E-filling of Income Tax Returns using a software utility tool.
11. Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

B. Voc. (Accounting) Semester – IV
Skill Education Components

ACC 806-P: In Plant Training
(Summer Training)

Credit: 02

Marks: 25 + 25 = 50

1. Students have to undertake 60 contact hours internship in respective C.A offices, local industries during summer vocation at the end of academic year. This is off campus activity
2. Student should submit report of the in-plant training within seven days after completion of training.

Eligibility for Admission:

A Candidate shall be admitted to the **First year** of the B. Voc. (**Accounting**) degree course only if he/she satisfies the following condition:

1. He/ She must have passed the higher secondary examination conducted by H.S.C. board Government of Maharashtra with science /Arts / Commerce / technical subjects Or an Examination of any statutory University and Board recognized as equivalent thereto.

OR

Candidate having offered prescribed vocational course (MCVC).

2. He/ She must have passed at qualifying examination

PATTERN OF QUESTION PAPERS**Subject Code No: ACC----****General Education Components****B. Voc. S. Y. (Sem. III & IV) Examination .-----****Banking / Accounting / Computer Hardwar & Networking Maintenance****Subject: -----****[Time: Three Hours]****[Max. Marks: 80]**

Please check whether you have got the right question paper

N.B

- i) Q.1 is compulsory.
- ii) Use black and blue pen only.
- iii) Use of any signs attracting attentions is prohibited.

Q. 1 A) Select the right answer given below (1 X 10=10)**10**

- 1)
- 2)
- 3)
- 4)
- 5)
- 6)
- 7)
- 8)
- 9)
- 10)

B) Attempt the following in one or two sentence each (5 X 2= 10)**10**

- 1)
- 2)
- 3)
- 4)
- 5)

Q.2 Attempt any five of the following Questions . (12 X 5= 60)**60**

- 1)
- 2)
- 3)
- 4)
- 5)
- 6)
- 7)

PATTERN OF QUESTION PAPERS**Subject Code No: ACC---****Faculty of Commerce & Management****B. Voc. (Accounting) S. Y. (Sem. III & IV) Examination .-----****Subject: -----****[Time: Three Hours]****[Max. Marks: 80]**

Please check whether you have got the right question paper

N.B

- i) Q.1 is compulsory from Part- A
- ii) Attempt any four questions remaining six from Part- B
- iii) Use of any signs attracting attentions is prohibited.

Part- A**Q. 1 A) Fill in the blanks and rewrite the sentences****05**

- 1)
- 2)
- 3)
- 4)
- 5)

B) Match the following pairs**05**

- 1)
- 2)
- 3)
- 4)
- 5)

C) Select the most appropriate answer from given alternatives**05**

- 1)
- 2)
- 3)
- 4)
- 5)

D) Answer the following questions in one sentence each**05**

- 1)
- 2)
- 3)
- 4)
- 5)

Part- B

Q.2	15
Q.3	15
Q.4	15
Q.5	15
Q.6	15
Q.7 Write short note on any three	15
1)	
2)	
3)	
4)	

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.



CIRCULAR NO.SU/SYLLABUS/B.VOC./ 22/2020.

It is hereby inform to all concerned that, on recommendation of Ad-hoc Board in Vocational Studies [B.Voc.], the Hon'ble Vice-Chancellor has **accepted the curriculum of B. Voc. [Semester III], in 1] Accounting under the 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.

This is effective from the Academic Year 2020-21 and onwards under the Faculty of Commerce & Management Studies.

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./syllabus./2020-21/
Date: 28.01.2021 26932-42


Deputy Registrar,
Academic Section.
(Syllabus)

Copy forwarded with compliments to :-

- 1] **The Head/Principals, Concerned Department affiliated Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 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 Officer, 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],
- 7] The Public Relation Officer, Dr.BAMU,A'bad.
- 8] The B.Voc Section,Dr.BAMU,A'bad.
- 9] The Record Keeper, Dr.BAMU,A'bad.

**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY
AURANGABAD**



COURSE STRUCTURE & CURRICULUM
BACHELOR OF VOCATIONAL
IN

**Accounting
III Semester
Choice Based Credit System**

Effective from the Academic Year
2020-2021 & Onwards



मत्स्योदरी शिक्षण संस्थेचे,

अंकुशराव टोपे महाविद्यालय, जालना

संलग्नीत डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ, औरंगाबाद
नेंक (NAAC) द्वारा पुनर्मुल्यांकनात 'A' दर्जा प्राप्त, ISO 9001 : 2015 प्रमाणित
मोतीबाग, रेल्वे ओवर ब्रीजच्या बाजूला जालना - ४३१ २१३ (महाराष्ट्र)
दूरध्वनी कायलिय - (02482) 225332, 223439 फैक्स - (02482) 223439
वेबसाइट :- www.mssatcjalna.com, ईमेल :- mssjln@rediffmail.com

डॉ. बी. आर. गायकवाड
प्राचार्य

मा. ना. राजेश टोपे

(मंत्री, सार्वजनिक आरोग्य व कुटुंब कल्याण, म. राज्य)
अध्यक्ष

Ref.ATCJ/2020 - 21/1651

दिनांक : ०९ / ११ / २०२०

✓ प्रति,

मा. प्र. कुलगुरु

डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ,
औरंगाबाद



विषय:- B.Voc. Accounting पदवी अभ्यासक्रम (Syllabus) व कोर्स आराखड्यास
(Structure) मान्यता देणे बाबात. (Sem-IV & V) P- २५७

महोदय,

आमच्या महाविद्यालयास विद्यापीठ अनुदान आयोग नवी दिल्ली यांनी B.Voc. Accounting पदवी अभ्यासक्रम सुरु करण्यास शैक्षणिक वर्ष २०१८-१९ पासून मान्यता दिली आहे.

विद्यापीठ अनुदान आयोगाच्या सुचनेनुसार आम्ही शैक्षणिक वर्ष २०१८-१९ पासून B.Voc. Accounting पदवी अभ्यासक्रम सुरु केलेला आहे. परंतु उपकुलसचिव अभ्यासक्रम विभाग यांच्या दि. १०/०७/२०१९ च्या पत्रात निर्देशित केलेल्या सुचनेनुसार शै. वर्ष २०२०-२१ साठी B.Voc. Accounting द्वितीय वर्षाचा अभ्यासक्रम व अभ्यासक्रम आराखडा सादर करत आहोत. तरी सदरील B.Voc. Accounting द्वितीय वर्षाच्या अभ्यासक्रम व अभ्यासक्रम आराखड्यास शैक्षणिक वर्ष 2020-21 साठी मान्यता द्यावी. ही विनंती

सोबत:

- १) Course Structure
- २) Syllabus Copy

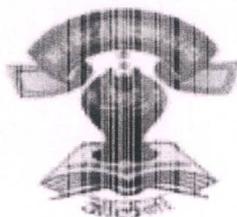

१०/११/२०२०

प्राचार्य
PRINCIPAL

Matsyodari Shikshan Sanstha's

Ankushrao Tope College, Jalna

**Matsyodari Shikshan Sanstha's
Ankushrao Tope College, Jalna**



**Bachelor of Vocation
(Accounting)**

**Syllabus of
B. Voc. (Accounting)
Second Year - Semester III & IV
Choice Based Credit System (CBCS)
Three Year Degree Course**

(With Effect from the Academic Year 2020-2021 & Onwards)

Matsyodari Shikshan Sanstha's
 Ankushrao Tope College, Jalna

Course Structure

Bachelor of Vocation (B. Voc.) Second Year

Accounting

Sr. No.	Course Code	Name of the Course	Contact Hours Per Week		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester – III		General Academic Components					
1	VOC 301	Second Language (Marathi)	4	0	20	80	4
2	VOC 302	Professional Ethics	4	0	20	80	4
3	VOC 303	Generic Skill- IV (Business Organisation)	4	0	20	80	4
Semester - III		Skill Development Components					
4	VOC 311	Skill Specific Course-VII (Financial Accounting- III)	4	0	20	80	4
5	VOC 312	Skill Specific Course-VIII (Cost Accounting- I)	4	0	20	80	4
6	VOC 313	Skill Specific Course- IX (Goods & Services Tax-I)	4	0	20	80	4
7	VOC 321	Lab-Course 7: Skill Specific Course-VII (Financial Accounting Practical -III)	0	4	25	25	2
8	VOC 322	Lab-Course 8: Skill Specific Course-VIII (Cost Accounting Practical- I)	0	4	25	25	2
9	VOC 323	Lab-Course 9: Skill Specific Course-IX (Goods & Services Tax Practical-I)	0	4	25	25	2
Total			24	12	195	555	30

Course Structure

Bachelor of Vocation (B. Voc.) Second Year

Accounting

Sr. No.	Course Code	Name of the Course	Contact Hours Per Week		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester – IV		General Academic Components					
1	VOC 401	Business Communication	4	0	20	80	4
2	VOC 402	Financial Management and Accounts	4	0	20	80	4
3	VOC 403	Industrial Management and Safety	4	0	20	80	4
Semester - IV		Skill Development Components					
5	VOC 411	Skill Specific Course-X (Financial Accounting- IV)	4	0	20	80	4
6	VOC 412	Skill Specific Course-XI (Cost Accounting- II)	4	0	20	80	4
7	VOC 413	Skill Specific Course-XII (Goods & Services Tax-II)	4	0	20	80	4
8	VOC 421	Lab-Course 10: Skill Specific Course-X (Financial Accounting Practical -IV)	0	4	25	25	2
9	VOC 422	Lab-Course 11: Skill Specific Course-XI (Cost Accounting Practical- II)	0	4	25	25	2
10	VOC 423	Lab-Course 12: Skill Specific Course-XII (Goods & Services Tax Practical-II)	0	4	25	25	2
11	VOC 431	In -Plant Training - II [#] (Summer Training)	0	120	50	50	4
Total			24	12	245	605	34

**Syllabus of
B. Voc. (Accounting) Semester- III
General Academic Components**

VOC 301: Second Language (Marathi)

Credit: 04

Marks: 100

अभ्यासक्रमाची उद्दिष्ट्ये:-

- 1) विद्यार्थ्यांना मराठी भाषेचे आकलन करून देणे.
- 2) मराठी भाषेच्या कार्यालयीन, व्यावसायिक क्षेत्रात होणारा वापर, गरज, व इतर स्वरूपाच्या विशेषांची माहिती करून देणे.
- 3) वाचन कौशल्याच्या माध्यमातून व्यवसायाला पूरक सहाय्य करणे.
- 4) व्यावसायासाठी व कार्यालयासाठी विविध भाषिक कौशल्याचा विकास करणे.
- 5) मराठी भाषेचा वापर व्यापारात व व्यवहारात विविध प्रसार माध्यमाच्या साह्याने करून देणे.

घटक विश्लेषण

घटक क्र. 01 भाषेचे स्वरूप

(12 Hrs)

1.1 भाषेचे स्वरूप

1.2 भाषेचे कार्य

1.3 भाषेची रूपे

1.4 भाषेची निर्मिती

घटक क्र. 02 व्यापार आणि वाचन कौशल्य

(12 Hrs)

2.1 वाचनाचे महत्व

2.2 वाचनाचे प्रकार

2.3 वाचनाचे फायदे व नुकसान

2.4 ग्रंथ निर्मिती

2.5 ग्रंथालय चळवळ

2.6 प्रकाशन संस्था

2.7 पुस्तक परीक्षण

घटक क्र.03 संगणक आणि मराठी भाषा

(12 Hrs)

- 3.1 संगणकाचा परिचय
- 3.2 संगणकाचे वैसिष्ट्ये
- 3.3 इंटरनेटचे स्वरूप आणि कार्य
- 3.4 संगणकाचे मराठी भाषेतील स्थान
- 3.5 पारिभाषिक संज्ञा

घटक क्र.04 वाणिज्य व्यापार आणि प्रसार माध्यम

(12 Hrs)

- 4.1 प्रसार माध्यमाचे स्वरूप
- 4.2 प्रसार माध्यमाचे प्रकार
- 4.3 वाणिज्य व्यापारात प्रसारमाध्यमांची भूमिका
- 4.4 जाहिरात लेखनाचे तंत्र
- 4.5 विविध प्रसार माध्यमातील जाहिरात

घटक क्र. 05 कार्यालयीन लेखन तंत्राचे स्वरूप

(12 Hrs)

- 5.1 कार्यालयीन लेखनतंत्राचे स्वरूप
- 5.2 अर्जलेखन
- 5.3 इतिवृत
- 5.4 निविदा लेखन
- 5.5 टीपनी लेखन

संदर्भ ग्रंथ:-

- 1) दायमा नंदकिशोर : संगणक परिचय
- 2) मेरे विवेक : संगणक
- 3) कालेलकर ना. गो. : भाषा इतिहास आणि भूगोल
- 4) काळे कल्याण : आधुनिक भाषाविज्ञान
- 5) गजेंद्रगडकर श्री.न. : भाषा आणि भाषाशास्त्र
- 6) तुपे केशव : मुद्रित आणि श्राव्य अध्येये लेखन व संवाद
- 7) मधमला राजगूरु : वाचन कौशल्य
- 8) नसिराबादकर ल.रा. : व्यवहारिक मराठी
- 9) वाळीवे मो. रा. : सूगम मराठी व्याकरण

B. Voc. (Accounting) Semester- III
General Academic Components

VOC 302: Professional Ethics

Credit: 04

Marks: 100

Learning Objectives:

1. To acquaint students with ethical practices and values in professional realm
2. To introduce concepts of value based professional career
3. To develop the sense of equality and non-discriminative mindset among students
4. To raise general conscience level of students for interpreting situational demands of righteous whistle blowing

Course Outcomes:

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

1. Explain basic traits of professional ethics
2. Inculcate ethical practices in business
3. Recognize importance of welfare, rights and justice in professional realm
4. Justify the sense of equality and value in professional realm

Course Contents:

Unit -1: Introduction to Professional Ethics (12 Hrs)

Definition of Profession, Professionalism, Two module of professionalism, Definition of Ethics, Types of ethics/morality, Preventive ethics, Aspirational ethics, Good works.

Unit -2: Ethics in the World of Business (12 Hrs)

Introduction, Necessity of Business Ethics; Moral Problems; Business Ethics and Leadership, Decision making. Distinguishing feature of business, Levels of decision making, Moral viewpoint, Integrated approach. Ethics and Entrepreneurship- Entrepreneurial Virtues, Modern Entrepreneurial Action; Relationship of Ethics and Economics, Relationship of Ethics and Law, Relationship of Ethics and Management; Role of Managers, Fiduciaries, Agents and Professionals; Business Ethics and Ethical Theory; Case studies

Unit -3: Welfare, Rights and Justice (12 Hrs)

Introduction; Ethical Theories- Deontology and Teleology: Principle of Utility; Mill's Version Forms of Utilitarianism; Act- and Rule-Utilitarianism; Calculating Utility; Kohlberg's Theory of Moral Development; Rights- Nature and Value, Utility and Rights; Justice- Nature and Value, Utility and Justice: Market System: Economic Arguments; Cost-Benefit Analysis- Issues.

Unit- 4: Equality, Liberty, Virtue and Whistle Blowing (12 Hrs)
Introduction; Kantian Ethics- Features, Principle of Universalizability, Respect for Persons, Kantian Rights, Rawls's Egalitarian Theory, Rawls's Method; Principles of Justice, Thee Gandhian Concept of Trusteeship, Trusteeship as Legal Institution; Economic Equality; Libertarianism, Nozick's Entitlement Theory; Virtue Ethics, Defending Virtues, Defending Virtue Ethics, Evaluating Virtue Ethics; Indian Value System Introduction to the concept of Whistle Blowing, Justification, Loyalty and Disloyalty in Whistle blowing, Meaning of Loyalty, Conditions for Justified Whistle Blowing; Legal Aspects; Whistle Blowing Policy; Case Studies

Unit -5: Discrimination and Affirmative Action (12 Hrs)
Introduction to discrimination, 1964 Civil Rights Act, Disparate Treatment and Impact, Forms of Discrimination; Sexual harassment, Sexual harassment as a form of sex discrimination; Arguments against discrimination- Utilitarian arguments, Kantian arguments, Arguments based on Justice; Avoiding discrimination and Harassment- Job Analysis, Recruitment and Selection, Evaluations; Preventing Sexual harassments- Design of policy; Affirmative action, Examples of affirmative action plans; Compensation Argument, Equality Arguments, Utilitarian Arguments, Problems with Affirmative Action, Case Studies

References/ Suggested Books Reading:

1. Ethics and Conduct of Business J.R. Boatright., B. P. Patra: Pearson ISBN- 9788131759622
2. Business ethics by L.P. Hartman, Tata Mc Grawhill.
3. Professional Ethics and Human Values; M. Govindrajan, S. Natrajan;2013; PHI Delhi 110092; ISBN-9788120348165
4. Human Values and Professional Ethics; Suresh Jayshree and Raghavan B S; 2012; S. Chand & Company LTD New Delhi 110055.; ISBN- 8121924529
5. "A Foundation Course in Human Values and Professional Ethics"; R R Gaur and R Sangal; 2010; Excel Books New Delhi 110028; ISBN-9788174467652

B. Voc. (Accounting) Semester- III
General Academic Components

VOC 303: Generic Skill-IV
(Business Organisation)

Credit: 04

Marks: 100

Learning Objective: To understand the concepts of the business, organization and the various forms of organization.

Course Outcomes:

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

1. Understand the scope of Business, and its importance.
2. Describe the Social Responsibility of Business towards the society
3. To make them understand the importance of location of industry
4. Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint Hindu Family Business & Co-operative Organizations.
5. Understand a Joint Stock Company and various formalities to promote a Company

Course Contents:

Unit -I: Introduction

(12 Hrs)

Meaning & types of business and profession, organisation, importance of business organisation.

Unit -II: Forms of Business Organisation

(12 Hrs)

Forms of business organisation- sole trader, partnership, joint Hindu family firm, Joint stock companies, Co- operatives societies & Public enterprises., Choice of form of Organisation.

Unit-III: Location of Industry

(12 Hrs)

Location of industry- factors influencing location size, scale of operation- optimum firms advantages, industrial estates and district industries centre.

Unit- IV: Stock Exchange

(12 Hrs)

Introduction to Stock exchange, functions of stock exchange of India, working services, regulations of stock exchanges in India

Unit- V: Foundation of Indian Business

(12 Hrs)

Manufacturing & Service Sectors, Small & Medium enterprises, Problems and Government Policy India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement, Social Responsibility and ethics, franchising and E-commerce.

References/ Suggested Books Reading:

1. Business Organisation and Management; Dr. Y.K. Bhosyshan; Sultan & Son Publication.
2. Business Organisation; Dr.T. Ramasamy; Himalaya Publication
3. Business Organisation; Dr.V. Nagfajothi; Himalaya Publication
4. Modern Business Organisation and Management; Dr. Sherlekar; Himalaya Publication

B. Voc. (Accounting) Semester- III
Skill Development Components

VOC 311: Skill Specific Course-VII
(Financial Accounting- III)

Credit: 04

Marks: 100

Learning Objectives:

The objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.

Course Outcomes:

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

1. combine practice and theoretical knowledge of financial accounting
2. The course will provide decision making skills to the students in the financial analysis context.
3. Understand the concept of royalty account and its accounting treatment
4. To introduce the system of Hire Purchasing & instalment.

Course Contents:

Unit-I. Financial Statement Analysis (Theory) (12 Hrs)
Meaning, Definition, Scope of Financial Statement, Meaning of Financial Statement Analysis, Tools of Financial Statement Analysis (Comparative Statement, Common Size Statement, Trend Analysis)

Unit – II. Hire Purchase System (Theory & Numerical) (12 Hrs)
Meaning and Basic concepts, Essential features, Accounting entries in the books of hire purchaser, methods of recording the hire purchase transactions in the books of hire purchaser

Unit – III. Installment System: (Numerical) (12 Hrs)
Basic Concepts and Distinction, Difference between hire purchase system and Instalment system, Calculation of Interest and Cash Price, Journal Entries and Ledger Accounts in the Books of Purchaser and Seller.

Unit – IV. Royalty Accounts [excluding sub-lease]: (Numerical) (12 Hrs)
Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee.

Unit – V. Banks Final Account -Vertical Format only (Numerical) (12 Hrs)
Introduction, financial Statement & discloser, Forms of Profit and loss Account, Forms of Revised Balance sheet as per scheduled stated form -A and form- B, Special Adjustment and provisions

References/ Suggested Book Readings:

1. A New Approach to Accountancy; H.R. Kotalwar, Discovery Publishers, Maharashtra Nagar, MIDC Road Latur-413531
2. Advanced Accountancy; P.C. Tulsian, Tata McGraw-Hill Publishing Company Ltd, New Delhi.
3. Introduction to Accounting; S.N. Maheshwari, Vikas publishing house, Pvt. Ltd, NOIDA.
4. Financial Accounting; Bhushan Kumar Goyal & H.N. Tiwari, International Book House Pvt. Ltd.
5. Financial Accounting & Analysis; Dr. Prashanta Athma, Himalaya Publishing House Pvt. Ltd. Mumbai
6. Advanced Accounting; Dr. P.T. Bhosle & Dr. S.A. Band, Chinmay Prakashan Aurangabad.

B. Voc. (Accounting) Semester- III
Skill Development Components

VOC 312: Skill Specific Course- VIII
(Cost Accounting-I)

Credit: 04

Marks: 100

Learning Objectives:

The aim of the course is to equip students with skills and knowledge to:

1. Identify and calculate different types of costs (direct, indirect, variable, and fixed costs).
2. To understand the basic concepts of Cost Accounting and its importance.
3. To understand the effective cost control procedures.
4. To understand the costing techniques and enhance the skill on managerial decisions.
5. To know the various methods of costing.

Course Outcomes:

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

1. Explain the basic concept of cost and how costs are presented in financial statements
2. Describe how cost accounting is used for decision making and performance evaluation
3. Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle

Course Contents:

Unit- I : Cost Accounting (Theory) (12 Hrs)

Meaning and definition, limitation of financial Accounting, development of cost accounting, functions , objectives, advantages and limitations of cost accounting, difference between cost and financial accounting, elements of cost , classifications of costs.

Unit -II: Material (Theory) (12 Hrs)

Concepts and objective of material control, need and essentials of material control, purchase procedure, functions of purchase department, classifications and coding of materials, fixation of levels of material. Economic order quantity.

Unit -III: Storage and Handling of Material (Theory and Numerical) (12 Hrs)

Organization and layout of stores, material handling costs, bincards, stores routine, issue of materials, issue of procedure, methods of pricing material issues, FIFO, LIFO, Simple Average Method, Weighted Average Method.

Unit- IV: labours: (Numerical) (12 Hrs)

Meaning and definition, methods of time keeping and time booking, labour control, methods of wage payments , time and piece rate, incentives schemes – tailors differential piece rate system, hasley plan , rowan plan.

Unit -V: Overheads: (Numerical)**(12 Hrs)**

Definition of overhead , direct and indirect cost, importance of overhead, allocation, apportionment and absorbtion of overhead, methods of distribution primary , secondary distributions repeated methods.

References/ Suggested Book Readings:

1. Cost and Management Accounting- theory problems & solutions; M.N. Arora, Himalaya Publishing House
2. Cost Accounting'; R.S.N. Pillai and Bhagwathi, S.Chand & Company Ltd Ramnagar House New Delhi.
3. Management Accounting; S.Kr. Paul, New Central Book Agency Kolkata.
4. Practical Cost Accounting; Jain and Narang, Kallyani Publishers New Delhi
5. Cost Accounting; V. K. Saxena & C.D. Varshit, Sultan Chand & Sons
6. Cost and Management Accounting; M. Y. Khan & P. K. Jain, Tata McGrow Hill Publishing Company Ltd, New Delhi.

B. Voc. (Accounting) Semester- III
Skill Development Components

VOC 313: Skill Specific Course- IX
(Goods and Services Tax-I)

Credit: 04

Marks:100

Learning Objectives:

The learning Goods and Services Tax (GST) enables the students and the business community to ease interaction with GST authorities. Especially for the students it will give the scope for self-employment as well as for getting good jobs of the competitive market.

Course Outcomes:

On completion of this course, students should be able to:

- 1) understand the concept of GST & Indian tax structure.
- 2) Distinguish the earlier indirect tax system and present indirect tax system.
- 3) Explain the provisions of levy and collection of GST.
- 4) Explain importance and benefits of Input Tax Credit.

Course Contents:

Unit-1: Introduction, Overview and Evolution of GST (12 Hrs)

Meaning & types of Tax, Indirect tax structure in India, Difference between Direct & Indirect Taxes. **Goods and Services Tax:** Meaning, Definition & Features of GST, Need for GST in India, Benefits of GST. Exemption of GST, Important Definitions & Terms used in GST, GST Council.

Unit- II : Registration under GST: (12 Hrs)

Threshold for Registration, Person not liable for registration, Compulsory registration in certain cases, Procedure for registration, Unique Identification Number, Registration Number Format

Unit- III : Supply under GST & Valuation of Supply: (12 Hrs)

Supply, Place of supply, Intrastate & Interstate Supply, Levy and Collection of IGST, CGST, SGST/UTGST, Time and Valuation of Supply

Unit-IV : Input Tax Credit & tax payments under GST: (12 Hrs)

Input Tax Credit Process, Negative list for Input tax credit, Payment of tax, Interest and penalties.

Unit-V : Documents, Accounts & Records, Returns under GST: (12 Hrs)

Tax Invoice, Credit & Debit Notes, Accounts and other records to be maintained., Types of GST returns, Annual return and Audit under GST

References/ Suggested Book Readings:

1. GST- The Essentials of Goods and Services Tax; Dr. Thomas J. Thoomkuzhy & Dr. Jaya Jacob M., Himalaya Publishing House.
2. Indirect Taxes; V.S. Datey, Taxman Publication.
3. 'GST for Beginners'; Prof. S.G. Rathi, Aastha educational Publisher, Jalna.
4. 'GST Law and Practice'; R. G. Saha ,S.K. Podder,Shruthi Prabhakar; HPH.
5. Goods and Services Tax (GST); H.C. Mehrotra & V.P. Agarwal; 2019; Sahitya Bhavan Publication.
6. Bharat's Fundamentals of Goods and services Tax; Vineet Gupta & N.K. Gupta; Bharat publication.

B. Voc. (Accounting) Semester- III
Skill Development Components

VOC 321: Lab Course-7: Skill Specific Course-VII
(Financial Accounting Practical-III)

Credit: 02

Marks: 50

Course Contents:

1. Preparation of financial statements
2. To analysis of financial statements of local industries, firms
3. Preparation of ledgers in the books of lessor & Lessee
4. to distinguish between hire purchase system & instalment system
5. Preparation of Royalty Account
6. Preparation of Ledger Accounts in the Books of Landlord and Lessee
7. To prepare Forms of Profit and loss Account, Forms of Revised Balance sheet as per scheduled stated form -A and form- B
8. To visit any local bank to know how to make bank final account.
9. To make journal entries & ledger accounts in the books of purchaser & seller
10. To know the uses of hire purchase system & Instalment system by the local market units through survey

B. Voc. (Accounting) Semester- III
Skill Development Components

VOC 322: Lab Course-8: Skill Specific Course- VIII
(Cost Accounting Practical -I)

Credit: 02

Marks: 50

Course Contents:

1. Preparation of chart showing cost expenses and loss
2. To prepare list of the different cost concept
3. Draw the specimen of cost sheet
4. To make list of the non-cost expenses
5. Prepare purchase requisition, purchase order, goods received note
6. Visit to any local industry to realise how to maintain stores ledger account under FIFO & LIFO methods in their unit
7. Visit the industries and collect specimen of Daily Time Sheet, Weekly Time Sheet, Job card and piece work card.
8. To prepare list the basic of apportionment of various overheads
9. Visit to industries and collect the information regarding apportionment of overheads
10. Visit to Industries and collect the specimen of Reconciliation statement
11. Students can prepare a Project Report on Operating Costing or Service Costing of any organization viz., transport, hotel, canteen or any other service organization on the basis of their understandability and class room knowledge. They may get the guidance from their respective teacher in order to boost their skill and knowledge. The Project should be the sole work of student.

B. Voc. (Accounting) Semester- III
Skill Development Components

VOC 323: Lab Course- 9: Skill Specific Course -IX
(Goods & Services Tax Practical-I)

Credit: 02

Marks: 50

Course contents:

1. Practical Assignments on GST Basics, GST Accounting and making GST Tax Computations incorporating
2. Accounting with Tally ERP 9 of GST Transactions
3. To Make GST Tax Computations in M.S. Excel
4. To know the procedure of registration under GST
5. Applicability of CGST, IGST, SGST, UTGST on Different Transactions
6. Understanding GST Input Tax Credit Implications
7. Adjustment of CGST, SGST, IGST Credit Amongst Each other
8. Billing and Invoicing in GST
9. Practical E-filing Practice of Different GST Challan and Returns
10. GST Challan E-payment Procedure.
11. Practical on GST return, Due date.
12. Calculation of Interest, late fee & penalty under GST
13. GST Law from practical point of view.