



# **BENGALURU CITY UNIVERSITY**

**CHOICE BASED CREDIT SYSTEM**

**(Semester Scheme with Multiple Entry and Exit Options for  
Under Graduate Course)**

**Syllabus for B.Voc (Accounting & Taxation)  
(V & VI Semester)**

**2023-24 onwards**

**PROCEEDINGS OF THE MEETING OF THE BOS-UG-B.COM, B.COM BDA /IAS  
/A&F/ LSCM /TT, B.VOC (A&T)/B.VOC (RM) COURSES**

Proceedings of the meeting of the BOS(UG) B.Com/B.Com-BDA/B.Com-IAS / B.Com-A&F/B.Com-LSCM/B.Com-TT/B.Voc(A&T)/B.Voc(RM) Courses held on 8<sup>th</sup> and 9<sup>th</sup> August 2023 from 11:00 AM onwards, in the Department of Commerce, PK Block, Bengaluru City University, Bengaluru.

The board members had prepared the draft syllabus for the 5<sup>th</sup> and 6<sup>th</sup> semesters of the above mentioned courses and presented in the meeting. After elaborate discussions and deliberations, the draft syllabus was modified as per the suggestions of the board members and finalised.

Further, the board authorised the Chairperson to make the necessary changes, if required.

**MEMBERS PRESENT:**

1.	<b>Dr. Jalaja .K.R</b>	<b>Dean and Chairperson , Department Of Commerce, BCU</b>	<b>Chairperson</b>
2.	Dr. M. Muniraju	Former Dean and Chairman, Department Of Commerce, BCU	Member
3.	Dr. R. Sarvamangala	Dean and Chairperson , Department Of Commerce, BUB	Member
4.	Dr. Nagaraju. N	Professor, Department Of Commerce, Mangaluru University, Mangaluru	Member
5.	Dr. Channappa	Professor, Department Of Commerce, Osmania University, Hyderabad.	Member
6.	Dr. B. G. Bhaskara	Principal , Sheshadripuram College, Bengaluru	Member
7.	Dr. Padmaja. P.V	Principal , MLA Academy of Higher Education, Bengaluru	Member
8.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
9.	Dr. S. N. Venkatesh	Principal, Sheshadripuram College, Yelahanka, Bengaluru	Member
10.	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru	Member
11.	Dr. D. Raja Jebasingh	Associate Professor, Department Of Commerce, St Joseph's College of Commerce ,Bengaluru	Member

### CO-OPTED MEMBERS:

12.	Dr. G. Venugopal	Principal VVN Degree College, Bengaluru	Member
13.	Dr. Bhavani.H	Associate Professor, Department of Commerce, Vivekananda Degree College ,Bengaluru	Member
14.	Shri. Gururaja Rao. H.N	Associate Professor, Department of Commerce, Vijaya College, Bengaluru	Member
15.	Dr. Savitha.K	Principal, BEL First Grade College, Bengaluru	Member
16.	Dr. Swaminathan C	Associate Professor, Department of Commerce, GFGC, Malleshwaram, Bengaluru	Member
17.	Dr. Padmanabha. H.R	Principal, ASC Silver Valley College, Bengaluru	Member
18.	Dr. Srihari	Associate Professor, Department of Commerce, SSMRV College, Bengaluru	Member
19.	Dr. Nagaraja. C	Assistant Professor, Department of Commerce, GFGC Yelahanka, Bengaluru	Member
20.	Smt. Asha. N	Principal, Sindhi College, Bengaluru	Member
21.	Smt. Priya Srinivasa	Assistant Professor, Department of Commerce, BMS College of Commerce and Management, Bengaluru	Member

  
Dr. JALAJA K.R. M.COM., MBA., Ph.D  
Dean & Chairperson  
Department of Commerce  
Bengaluru City University

**Chairperson- BOS(UG)**

**BACHELOR OF VOCATION – (A&T)**

<b>Semester V</b>								
<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Category of Courses</b>	<b>Teaching Hours per Week (L + T + P)</b>	<b>SEE</b>	<b>CIE</b>	<b>Total Marks</b>	<b>Credits</b>
37	B.Voc-AT.5.1	Corporate Accounting – I	DSC-13	4+0+0	60	40	100	4
38	B.Voc-AT.5.2	Income Tax – II	DSC-14	4+0+0	60	40	100	4
39	B.Voc-AT.5.3	Human Resource Management	DSC - 15	4+0+0	60	40	100	4
40	B.Voc-AT.5.4	Elective 1 Paper – 1 (Accounting/HR)	DSE – 1	3+1+0	60	40	100	3
41	B.Voc-AT.5.5	Elective 2 Paper – 1 (Accounting/HR)	DSE – 2	3+1+0	60	40	100	3
42	B.Voc-AT.5.6	GST	VOC– 1	3+0+2	60	40	100	4
43	B.Voc-AT.5.7	Cyber Security / Employability Skills	SEC – SB	2+0+0	60	40	100	3
		<b>Sub –Total (E)</b>			<b>420</b>	<b>280</b>	<b>700</b>	<b>25</b>

## BACHELOR OF VOCATION – (A&T)

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
46	B.Voc-AT.6.1	Corporate Accounting – II	DSC - 16	4+0+0	60	40	100	4
47	B.Voc-AT.6.2	Cost Management	DSC - 17	4+0+0	60	40	100	4
48	B.Voc-AT.6.3	Auditing	DSC – 18	4+0+0	60	40	100	4
49	B.Voc-AT.6.4	Elective 1 Paper – 2 (Accounting/HR)	DSE - 1	3+1+0	60	40	100	3
50	B.Voc-AT.6.5	Elective 2 Paper – 2 (Accounting/HR)	DSE – 2	3+1+0	60	40	100	3
51	B.Voc-AT.6.6	Tally ERP	VOC-2	3+0+2	60	40*	100	4
52	B.Voc-AT.6.7	Internship* (4 Weeks Duration)	3 Hours per Teacher for a batch of 50 students	1+0+2	-	100	100 (60 Report+ 40 Viva)	3
<b>Sub Total (F)</b>					<b>360</b>	<b>340</b>	<b>700</b>	<b>25</b>

***\*In lieu of CIE Practical will be conducted by BOE***

\* - Practical Component of the paper in lieu of CIE. (2 hours of Practical work load is equal to 4 hours of Practical training)

Paper VOC – 2 Tally ERP, 20 Marks will be for computer practical file and 20 Marks will be for practical to be conducted by external examiner appointed by University.

**Note:**

- The students shall undergo 4 weeks of internship programme in any business organization (Tiny, small, medium or large scale) immediately after completion of 4<sup>th</sup> Semester Examination but 45 Days before the end of 6<sup>th</sup> Semester classes and shall submit internship report to the College. Colleges shall submit internship report marks along with 6<sup>th</sup> Semester Internal Assessment Marks.
- Marks allotted for Internship (100) shall be split in to 60 marks for report and 40 marks for Viva-voce. Evaluation of report and conduct of Viva- voce shall be at the institutional level.
- One hour of internship class shall be taken in the classroom for explaining and guiding on internship and two hours practical class shall be used to monitor the internship course

**ELECTIVE GROUPS AND COURSES:**

**NOTE:** Student shall continue with the same elective group in V and VI semesters.

<b>Elective</b>	<b>Group – 1 : Accounting</b>	<b>Group – 2: Human Resource</b>
DSE – 1	Management Accounting	Employee Welfare and Social Security
DSE - 2	Advanced Accounting	Compensation Management

## **B. Voc 5<sup>th</sup> Semester Course Contents**

<b>5.1 Corporate Accounting – I</b>
<b>5.2 Income Tax – II</b>
<b>5.3 Human Resource Management</b>
<b>5.4 Elective 1 Paper – 1</b>
<b>5.5 Elective 2 Paper – 1</b>
<b>5.6 GST</b>
<b>5.7 Cyber Security / Employability Skills</b>

<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.) <b>Course Code:</b> B.Voc-A&T 5.1 <b>Name of the Course:</b> CORPORATE ACCOUNTING-I		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Understand different provisions relating to company final account. b) Understand the meaning of different terms relating company account. c) Prepare financial statement of a company. d) Understand the concept of managerial remuneration and its calculation.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. - 1: Issue of Shares and Debentures</b>		<b>14</b>
Share Capital: Subdivision of Share Capital; Issue of Shares, Pricing of Public Issue – Fixed Price Offer Method, Book-building Method; Journal entries for Issue of Shares-when payable fully on application and when payable in instalments - if shares are issued at par, at premium and at discount. Calls-in-arrears and Calls-in-advance. Forfeiture and Re-issue of Shares. Debentures: Meaning & Types of Debentures; Provisions for Issue of Debentures under Companies Act, 2013. Accounting entries for issue of Debentures – when payable fully on application and when payable in instalments; Issue of Debentures other than for Cash; Issue of Debentures as collateral security for loan.		
<b>Module No. 2 : Underwriting of Shares and Debentures</b>		<b>10</b>
Meaning of Underwriting–SEBI regulations regarding underwriting; Underwriting commission. Types of underwriting agreement – conditional and firm; Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting.		
<b>Module No. 3 : Financial Statements of Companies</b>		<b>16</b>
Components of Financial Statements – Statement of Profit and Loss and Balance Sheet. Schedule III of Companies Act, 2013 – Main features of Schedule III – Format and Content of Statement and Profit and Loss & Balance Sheet according to Schedule III. Problems on preparation of Financial Statements. Treatment for typical adjustments – depreciation, interest on debentures, tax deducted at source, advance payment of income tax, provision for taxation, and dividends.		
<b>Module No. 4 : Valuation of Goodwill and Shares</b>		<b>12</b>
Valuation of Goodwill: Meaning–Circumstances of Valuation of Goodwill–Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalisation of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. Valuation of Shares: Meaning– Need for Valuation–Factors Affecting Valuation–Methods of Valuation: Intrinsic Value Method, Fair Value Method and Yield Method -Problems.		
<b>Module No. 5 : Managerial Remuneration</b>		<b>04</b>
Meaning – Provisions under Schedule V of Companies Act regarding Managerial Remuneration. Overall maximum managerial remuneration, Calculation of Net Profits for Managerial Remuneration. Simple Problems on calculation of remuneration payable.		



**Skill Development Activities**

1. Collect and fill the share application form of a limited Company.
2. Collect Prospectus of a company and identify its salient features.
3. Collect annual report of a Company and List out its assets and Liabilities.
4. Collection of latest final accounts of a company and find out the intrinsic value of shares
5. Collect the annual reports of company and calculate the value of goodwill under different methods

**Books For Reference:**

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
3. Dr. S Anil Kumar, Dr. V Rajesh Kumar and Dr. B Mariyappa, Corporate Accounting, HPH
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers
6. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
7. M.C. Shukla and Grewal, Advanced Accounting.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.)		
<b>Course Code:</b> B.Voc-A&T 5.2		
<b>Name of the Course:</b> INCOME TAX – II		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> <li>a) Calculate taxable incomes from business income/ professional income.</li> <li>b) Calculate taxable capital gains after applying the deductions.</li> <li>c) Calculate taxable income from other sources after applying TDS.</li> <li>d) Calculate taxable total income with/without deductions and the tax liability calculations of individual assessees.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. -1: PROFITS AND GAINS FROM BUSINESS OR PROFESSION</b>		<b>20</b>
Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Computing taxable Business Incomes of Proprietary Concerns and Problems on Computing Income from Profession - Chartered Accountants, Advocates and Medical Practitioners.		
<b>Module No. - 2: CAPITAL GAINS</b>		<b>12</b>
Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Taxable Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F.		
<b>Module No. - 3: INCOME FROM OTHER SOURCES</b>		<b>06</b>
Taxable Income under the head Other Sources – Dividend Income – tax treatment for dividends, Interest on Securities, Rules for Grossing up, Bond Washing Transactions, – Problems on Computing Taxable Income from Other Sources.		
<b>Module No. - 4: SET-OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME</b>		<b>08</b>
Meaning –Provision for Set-off & Carry forward of losses (Theory only). Deductions u/s: 80C, 80CCC, 80CCD, 80D, 80E, 80G, 80GG, 80GGC, 80TTA, 80TTB, 80U.		
<b>Module No. - 5: ASSESSMENT OF INDIVIDUALS</b>		<b>10</b>
Computation of Total Income and Tax Liability of an Individual Assessee (In case of income from salary & house property, only computed income shall be given).		

**Skill Development Activities**

1. Table of rates of Tax deducted at source.
2. Filing of IT returns of individuals.
3. List of Enclosures for IT returns.
4. Tax liability calculation of an assessee with professional income using imaginary figures.

**BOOKS FOR REFERENCE:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Gaur & Narang: Income Tax, Kalyani
5. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
6. Singhania: Income Tax
7. Dr. H.C Mehrothra : Income Tax, Sahitya Bhavan
8. 7 Lecturer Income Tax – VBH

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.)		
<b>Course Code:</b> B.Voc-A&T 5.3		
<b>Name of the Course:</b> HUMAN RESOURCE MANAGEMENT		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<p><b>Course Outcome:</b> On successful completion of the course, the Students will be able to</p> <ol style="list-style-type: none"> <li>Familiarize the students with various aspects of Human Resource Management.</li> <li>Understand the HR Planning, Recruitment and Selection Process</li> <li>Understand the importance of induction and training and types of compensations</li> <li>Evaluate the performance appraisal methods and reasons</li> <li>Reason for Employee Engagement and meaning of Psychological Contract.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Human Resource Management</b>		12
Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manage and Trends influencing HR practices.		
<b>Module No. 2: Human Resource Planning, Recruitment &amp; Selection</b>		14
Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting. Succession Planning – Meaning and Features.		
Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis – Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only).		
Recruitment – Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment.		
Selection – Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification – Meaning and Features.		
<b>Module No. 3: Induction, Training and Compensation</b>		10
Induction: Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning. Training: Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Kirkpatrick Model; Career Development. Compensation: Direct and Indirect forms of Compensation (Concepts only) and Compensation Structure.		
<b>Module No. 4: Performance Appraisal, Promotion &amp; Transfers</b>		12
Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal, Process of Performance Appraisal.		
Promotion: Meaning and Definition of Promotion, Purpose of Promotion, Basis of promotion.		
Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing.		
<b>Module No. 5: Employee Engagement and Psychological Contract</b>		8
Employee Engagement (EE): Meaning and Types of EE, Drivers of Engagement – Measurement of EE, Benefits of EE. Psychological contract: Meaning and features		

**Skill Development Activities:**

1. Preparation of Job Descriptions and Job specifications for a Job profile
2. Choose any 2 MNCs and present your observations on training programs adopted.
3. Develop a format for performance appraisal of an employee.
4. Analyze any two Employee Engagement models.
5. Analyze the components of pay structure based on the CTC of companies from different sectors.

**Books for Reference:**

1. Aswathappa, Human Resource Management, McGraw Hill
2. Edwin Flippo, Personnel Management, McGraw Hill
3. C.B.Mamoria, Personnel Management, HPH
4. Subba Rao, Personnel and Human Resources Management, HPH
5. Reddy & Appannaiah, Human Resource Management, HPH
6. Madhurimalal, Human Resource Management, HPH
7. S.Sadri & Others: Geometry of HR, HPH
8. Michael Porter, HRM and Human Relations, Juta & Co.Ltd.
9. K. Venkataramana, Human Resource Management, SHBP

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Vocation (B.Voc.)  
**Course Code:** B.Voc-A&T Elective 1 Paper-1 5.4  
**Name of the Course:** MANAGEMENT ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4 Hrs	56 Hrs

**Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,**

**Course Outcome:** On successful completion of the course, the Students will be able to

1. Able to understand the scope of Management Accounting to the Business Organisation
2. Able to View the Financial Statements as Management Accountant.
3. Understanding the relationship of different Accounting Variables and calculation of Accounting Ratios.
4. Ability to prepare Cash Flow Statement (CSF) and understanding the implication of CFS in the Organisation.
5. Able to prepare Flexible and Cash Budget and implementation CVP Techniques in Decision Making.

Syllabus:	Hours
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<b>Module No. 1: Introduction to Management Accounting</b>	12
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Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.

<b>Module No. 2: Analysis of Financial Statements</b>	12
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Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.

<b>Module No. 3: Ratio Analysis</b>	10
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Meaning and Definition of ratio, accounting ratio, and Ratio Analysis – Uses and Limitations – Classification of Ratios- Turnover Ratios, Liquidity ratios, Profitability ratios and Solvency ratios. Problems.

<b>Module No. 4: Cash Flow Analysis</b>	10
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Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.

<b>Module No. 5: Budgetary Control</b>	12
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Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.

**Skill Development Activities:**

1. Prepare with imaginary figures a Flexible or Cash budget.
2. Prepare with imaginary figures comparative statement and analyse the financial position.
3. Prepare with imaginary figures statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare with imaginary figures cash flow statement
5. Prepare a Trend analysis statement for three years with imaginary figures.

**Books for Reference**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
2. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
3. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
4. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.) <b>Course Code:</b> B.Voc-A&T Elective 2 Paper-2 5.5 <b>Name of the Course:</b> EMPLOYEE WELFARE AND SOCIAL SECURITY		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3	4 Hrs	56 Hrs
<b>Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</b>		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Acquire knowledge on Labour Welfare, Administration & Social Security. b) Understand Indian Labour Organisations and their functioning c) Meaning and functioning of collective bargaining		
<b>Syllabus:</b>		Hours
<b>Module No. 1: Social &amp; Labour Welfare</b>		10
Social Welfare; Labour Welfare: Concept, Scope and objectives Philosophy and Principles of Labour Welfare; Indian constitution and Labour Welfare - Labour Welfare Policy and Five-Year Plans		
<b>Module No. 2: Indian Labour Organization</b>		10
Impact of ILO on Labour Welfare in India - Agencies of Labour Welfare and their Roles - Labour Welfare Programmes: Statutory and Non-Statutory, Extra Mural and Intra Mural. Welfare Canters Welfare Officer: Role, Status and Functions.		
<b>Module No. 3: Labour Administration</b>		16
Evolution of Machinery for Labour Administration - Central Labour Administrative Machinery in India - Labour Administration in India - Director General of Employment and Training - Director General of Factory Advice Service - Provident Fund Organization ESI Schemes Central Board for Workers Education		
<b>Module No. 4: Collective Bargaining</b>		10
Meaning and definition of collective bargaining, Importance of collective bargaining. Types and functions of collective bargaining		
<b>Module No. 5: Social Security</b>		10
Concept, objectives and Scope of social security. Social Assistance and Social Insurance. Development of Social Security in India. Social Security measures for Industrial Employees		



**Skill Development Activities:**

1. Explain the importance given to Labour Welfare in 5-year plans
2. Discuss the impact of ILO on labour welfare in India
3. Show the evolution of machinery for labour administration
4. Discuss the importance of collective bargaining

Write a note on development of social security in India

**Books for Reference:**

1. Moorthy, M.V. Principles of Labour Welfare, Oxford & IBH Publishing Co., New Delhi.
2. Vaid, K.N. Labour Welfare in India, Sree Ram Centre for Industrial Relations and Human Resources, New Delhi.
3. K. Venkataramana, Employee Welfare & Social Security, SHBP.
4. Sharma, A.M. Aspects of Labour Welfare and Social Security, Himalaya Publishing, House, Mumbai.
5. Ram Chandra P. Singh, Labour Welfare Administration in India, Deep & Deep Pub., New Delhi.
6. Punekar, S.D. Deodhar S.B., Sankaran, Saraswathi, Labour Welfare, Trade Unionism and Industrial Relations, Himalaya Publishing House, Mumbai.
7. Pant, S.C., Indian Labour Problems, Chaitanya Publishing House, Allahabad.
8. Saxena, R.C., Labour Problems and Social Welfare, K. Nath & Co., Meerut.
9. Bhogiliwala, T.N. Economics of Labour & Industrial Relations, Sahitya Bhavan Publishing Agra.
10. Memorial, C.B. Dynamics of Industrial Relations in India, Himalaya Publishing. House, Mumbai.

<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.) <b>Course Code:</b> B.Voc-A&T 5.6 <b>Name of the Course:</b> <b>GOODS AND SERVICES TAX</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Have knowledge on tax, types of tax and their modalities, b) Have insight on the taxes influencing a corporate entity – both direct and indirect, c) Get orientation on the procedures and formalities to be adhered, with regard to GST matters.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1 : Basics of Taxation</b>		8
Tax – Meaning and Types, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India,		
<b>Module No. 2 : Goods and Services Tax – Framework and Definitions.</b>		12
Introduction to Goods and Services Tax, Constitutional Framework, Orientation to CGST, SGST and IGST, Meaning and Scope of Supply, Types of Supply. Exemptions from GST		
<b>Module No. 3 : Time, Place and Value of Supply</b>		16
Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of „Value of Supply“		
<b>Module No. 4 : GST Liability and Input Tax Credit</b>		14
Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.		
<b>Module No. 5 : GST Procedures</b>		06
Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.		

**Skill Development Activities:**

1. Prepare chart showing rates of GST.
2. Prepare Tax invoice under the GST Act.
3. Prepare structure of GSTN and its working mechanism.
4. Prepare list of exempted goods/ services under GST.
5. Prepare organisation chart of GST Council.

**Books for Reference:**

1. V Rajesh Kumar and Mahadev, "Indirect Taxes", Mc Graw Hill Education
2. Datey, V S, "Indirect Taxes", Taxmann Publications.
3. Hiregange et al, "Indirect Taxes:", Puliani and Puliani.
4. Haldia, Arpit, "GST Made Easy", Taxmann Publications.
5. Chaudhary, Dalmia, Girdharwal, "GST – A Practical Approach", Taxmann Publications.
6. Garg, Kamal, "Understanding GST", Bharat Publications.
7. Hiregange, Jain and Naik, "Students" Handbook on Goods and Services Tax", Puliani and Puliani.

<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.) <b>Course Code:</b> B.Voc-A&T 5.7 <b>Name of the Course:</b> EMPLOYABILITY SKILLS		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.</li> <li>b) Exhibit the communication and leadership skills.</li> <li>c) Face interviews and write resumes</li> <li>d) Conduct self SWOC analysis and set his career goals.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module 1: Soft Skills</b>		<b>10</b>
<b>Communication Skills:</b> Verbal and Non-verbal communication, Oral and Written communication, Effective communication skills, <b>Effective</b> listening skills, Excellent writing skills and Presentation skills. <b>Interpersonal Skills:</b> Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members. <b>Leadership skills:</b> Importance of leadership skills and Effective leadership. <b>Practical:</b> As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.		
<b>Module 2: Quantitative aptitude, logical reasoning, and analytical ability</b>		<b>14</b>
<b>Quantitative aptitude:</b> Percentage, Profit or loss calculation( Simple problems) <b>Logical Reasoning:</b> Coding and Decoding, Blood Relations, Non-verbal reasoning (Simple problems) <b>Analytical Ability:</b> Statement and assumptions and Data interpretation (Simple problems). <b>Practical:</b> Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.		
<b>Module 3: Career Development and Workplace Etiquette</b>		<b>12</b>
<b>Career Development:</b> SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Resume preparation, Types of resumes and Points to consider for effective resume writing. <b>Workplace Etiquette:</b> Time Management- Importance and strategies for effective time management, Dress code, Personal grooming aspects, Office and workplace manners, Meeting etiquette. <b>Professional ethics-</b> Meaning and features. <b>Practical:</b> 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students.		
<b>Module 4: Interview skills</b>		<b>09</b>
<b>Interviews</b> -Types of Interviews, Decoding interviews – Basic interview skills, Stages of an interview, Parameters for scoring in an interview- Salutation, Voice clarity, Resume, Introduction, Strengths, Subject knowledge; Handling rejections and failure- ways to handle; <b>Group discussions:</b> Steps; <b>Professional networking</b> - Meaning, importance and ways. <b>Practical:</b> Conduct mock group discussions and Interviews.		

**Skill development:****1. A brief theoretical introduction to the various Competitive Examinations:**

**Central Government Examinations:** UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. **Karnataka State Government Examinations:** KPSC, KEA, KSPEB.

2. Prepare a report of self SWOC analysis for self-assessment
3. List out the essential details to be covered in a resume
4. Draft an appreciation letter to the team members for the completion of the project successfully.
5. Draw a Pie chart showing the monthly expenditure of a family with imaginary figures

**Books for Reference:**

- Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
- Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
- Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V&S Publishers, New Delhi.
- Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
- Bittu Kumar, Mastering MS Office, V&S Publisher, New Delhi
- [List of Government Competitive Exams, Jobs & Vacancies \(exampur.com\)](http://www.exampur.com)
- <https://www.safalta.com>
- <https://sarkariservice.in>

## **B. Voc. 6<sup>th</sup> Semester Course Contents**

<b>6.1 Corporate Accounting – II</b>
<b>6.2 Cost Management</b>
<b>6.3 Auditing</b>
<b>6.4 Elective 1 Paper – 2</b>
<b>6.5 Elective 2 Paper – 2</b>
<b>6.6 Tally ERP</b>
<b>6.7 Internship</b>

<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.) <b>Course Code:</b> B.Voc-A&T 6.1 <b>Name of the Course:</b> CORPORATEACCOUNTING - II		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Understand the procedure and rules relating to redemption of shares and debentures. b) Analyse the concept of Merger and Acquisition of companies. c) Analyse the process of Internal Reconstruction of a company. d) Examine the Liquidation Process and to prepare liquidator's statement of a company.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>10</b>
Provisions for Issue and Redemption of Preference Shares under Companies Act, 2013; Conditions for Redemption of Preference Shares; Methods of Redemption – Out of Fresh issue of Shares, out of Capitalization of Undistributed Profits; and out of Combination of Fresh issue and Capitalization of Undistributed Profits. Treatment for Premium on Redemption and Capital Redemption Reserve – Problems.		
<b>Module No. 2: Redemption of Debentures</b>		<b>10</b>
Meaning of Redemption of Debentures; Rules for Redemption of Debentures; Accounting Entries for Redemption of Debentures – when there is no Sinking Fund and when there is Sinking Fund – if Redemption is by Payment of Lump Sum, by Payment in Annual Instalments, by Purchase in Open Market and by Conversion into Shares.		
<b>Module No. 3: Amalgamation of Companies</b>		<b>14</b>
Introduction – Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Methods of Accounting for Amalgamation – Problems on Pooling of Interests Method and Purchase Method, Journal Entries in the books of Purchasing Company.		
<b>Module No. 4: Internal Reconstruction and Capital Reduction</b>		<b>10</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction.		
<b>Module No. 5: Liquidation of Companies</b>		<b>08</b>
Meaning of Liquidation/ Winding up, Modes of Winding up –Compulsory Winding up, Voluntary Winding up and Winding up subject to Supervision by Court. Statement of Affairs, Order of payments in the event of Liquidation. Liquidator’s Statement of Account. Liquidator’s remuneration. Problems on preparation of Liquidator’s Statement of Account.		

**Skill Development Activities**

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
4. List out legal provisions in respect of internal reconstruction.

**Books for Reference:**

1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
2. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
3. M.C. Shukla and Grewal, Advanced Accounting.
4. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
5. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
6. Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, Advanced Corporate Accounting, HPH
7. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
8. A Bannerjee; Financial Accounting.
9. Dr. Janardhanam: Advanced Financial Accounting, Kalyani Publishers



<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.) <b>Course Code:</b> B.Voc-A&T 6.2 <b>Name of the Course:</b> COST MANAGEMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4 Hrs	56 Hrs
<b>Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</b>		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Understand the term cost control and cost reduction. b) Analyse the difference between different types of Budgets. c) Prepare the Break-Even analysis for the Company. d) Examine different activities relating to company and preparation of cost sheet.		
<b>Syllabus:</b>		Hours
<b>Module No. 1 : Cost Control and Cost Reduction</b>		08
Meaning of cost control and cost reduction, areas covered by cost control and cost reduction – product design, target costing, value analysis, value engineering, value chain analysis, Business Process Reengineering (theory only).		
<b>Module No. 2 : Marginal Costing</b>		10
Absorption costing, cost classification under absorption costing, Meaning and Definition of marginal costing – Absorption Costing V/s Marginal Costing - Need for Marginal Costing, arguments against and in favor of marginal costing – marginal cost equation – Uses and Limitations of Marginal Costing - Break even analysis - Problems on Break Even Analyses.		
<b>Module No. 3 : Standard Costing</b>		12
Historical costing - Introduction – Meaning & Definition of Standard Cost and Standard Costing - Advantages & Disadvantages of Standard Costing –preliminaries in establishing system of standard costing – Variance Analysis – Material Variance, Labour Variance and Overheads Variance – Problems on Material Variances and Labor Variances.		
<b>Module No. 4 : Budgetary Control</b>		12
Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Meaning, Types of Functional Budgets - Flexible Budgets, Cash Budgets, sales budget and production budget. Problems on Flexible budgets and cash budgets.		
<b>Module No. 5 : Activity Based Costing</b>		10
Introduction - Weakness of conventional system – concept of ABC – Kaplan and Cooper’s Approach – cost drivers and cost pools – allocation of overheads under ABC – Characteristics of ABC – Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC - Problems on ABC.		

**Skill Development Activities**

1. Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
2. Illustrate make or buying decisions helps in decision making.
3. Preparation of Sales Budget with Imaginary Figures
4. List any 10 industries where Standard Costing is used.

**Books for Reference**

1. S P Iyengar, Cost Accounting.
2. M.N. Arora, Cost Accounting.
3. Palaniappan & Hariharan : Cost Accounting
4. Jain & Narang, Cost Accounting.
5. IM Pandey: Management Accounting

**Latest edition of text books may be used**

**Name of the Program: Bachelor of Vocation (B.Voc.)**  
**Course Code: B.Voc-A&T 6.3**  
**Name of the Course: AUDITING**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<p><b>Course Outcome:</b> On successful completion of the course, the Students will be able to</p> <ol style="list-style-type: none"> <li>Acquire knowledge about principles of auditing</li> <li>Learn the methods of Auditing</li> <li>Understand Vouching and Verification</li> <li>Learn Valuation of Assets and Liabilities</li> <li>Learn Auditing Procedure of different organisations</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1 : Introduction to Auditing</b>		12
Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audits - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit		
<b>Module No. 2 : Internal Control</b>		10
Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.		
<b>Module No. 3: Vouching</b>		10
Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.		
<b>Module No. 4: Verification and Valuation of Assets and Liabilities</b>		12
Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.		
<b>Module No. 5 : Audit of Limited Companies and Others</b>		12
Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit Reports – Meaning and Types, Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies.		

**Skill Development Activities:**

1. Collect the information about types of audit conducted in any one Organization
2. Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
3. Draft an investigation report on behalf of a Public Limited Company
4. Record the verification procedure with respect to any one fixed asset.
5. Draft an audit program.

**Books for Reference:**

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing, HPH

**Note: Latest edition of text books may be used.**

**Name of the Program:** Bachelor of Vocation (B.Voc.)**Course**  
**Code:** B.Voc-A&T Elective 1 Paper – 2 6.4  
**Name of the Course:** ADVANCED ACCOUNTING

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</b>		
<p><b>Course Outcome:</b> On successful completion of the course, the Students will be able to</p> <ul style="list-style-type: none"> <li>a) Understand different Accounting provisions relating to banking Company.</li> <li>b) Ability to define different terms relating to insurance company and to prepare Financial Statements.</li> <li>c) Understand the concept of inflation accounting.</li> <li>d) Prepare the accounts for shares and debentures.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1 : Employee Stock Option Scheme / Plan</b>		08
Meaning of Employee Stock Option Scheme (ESOS). Important terms relating to ESOS. Rules regarding offer of ESOS in accordance with The Companies (Share Capital and Debentures) Rules, 2014. SEBI regulations regarding ESOS. Accounting treatment for ESOS. Problems.		
<b>Module No. 2 : Buy Back Of Shares</b>		08
Introduction and meaning. Objectives and benefits of buy-back. Provisions regarding buy-back of shares under Companies Act, 2013. SEBI regulations regarding buy-back of shares. Methods of buy-back – through tender offer to existing shareholders, through open market and through book building. Accounting entries for buy-back of shares. Problems.		
<b>Module No. 3 : Investment Accounts</b>		12
Meaning of Investments. Types or Classification of Investments. Valuation of Investments, Cost of Investments, Accounting treatment for Re-classification of Investments, Disposal of Investments and income from investments. Problems.		
<b>Module No. 4 : Financial Statements of Banking Companies.</b>		14
Introduction. Functions of a bank. Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves, Statutory Reserve, Cash Reserve, Statutory Liquidity Ratio etc. Special Features of Bank Accounting. Final Accounts of Banking Companies – components and formats. Accounting treatment for Rebate on Bills Discounted, Acceptance, Endorsement and Other Obligations. Problems on preparation of bank final accounts.		
<b>Module No. 5 : Financial Statements of Insurance Companies</b>		14
Introduction. Classification of Insurance Business – Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Components of Financial Statements of General Insurance Business – Revenue Account, Profit and Loss Account, Balance Sheet and Schedules. Accounting Principles for preparation of Financial Statements of Insurance companies. Problems.		

**Skill Development Activities**

1. Preparation of different schedules with reference to final accounts of Banking Companies
2. Preparation of financial statement of Life Insurance Company.
3. Preparation of financial statement of General Insurance Company.

**Books for Reference:**

1. Arulanandam & Raman; Advanced Accountancy, HPH
2. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
3. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
4. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
5. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand

<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.) <b>Course Code:</b> B.Voc-A&T Elective 2 Paper – 2 6.6 <b>Name of the Course:</b> COMPENSATION MANAGEMENT		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3	4 Hrs	56 Hrs
<b>Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</b>		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to a) Understand the various aspects of Compensation Management b) Understand the rules for wage and salary administration c) Learn the statutory provisions governing Rewards and Incentives d) Learn employee benefit programmes e) Learn about the regulatory bodies for compensation management.		
<b>Syllabus:</b>		Hours
<b>Module No. 1: Compensation Management</b>		10
Compensation – Meaning & Definitions - objectives –nature, Types of compensation Conceptual frame work of compensation management, Compensation philosophies, Compensation approaches Basis for compensation fixation. Compensation practices in different industries. Compensation practices of multinational and global organizations.		
<b>Module No. 2: Wage and Salary Administration.</b>		16
Wage determination process and wage administration rules. Factors influencing wage and salary structure. Principles of wage and salary administration. Difference between salary and wages. Theories of wages – subsistence theory, wage fund theory, marginal productivity theory, bargaining theory. Criteria of wage fixation. Methods of wage determination in India		
<b>Module No. 3: Rewards and Incentives</b>		14
Statutory Provisions governing Different Components of Reward systems. Classification of Rewards; Monetary & Non- Monetary Incentives. Incentive Payments and its Objectives. Individual incentive plans Vs Group incentive plans. Administering incentive plans. Guidelines for Effectives Incentive Plans;		
<b>Module No. 4: Managing Employee Benefits</b>		10
Nature and types of benefits. Employee benefits programs- security benefits, retirement security benefits, health care benefits, time–off benefits. Fringe benefits - Features of Fringe Benefits; Fringe Benefits in India. Designing an Employee benefits package. Performance based pay systems. Employee benefits required by law. Discretionary major employee benefits		
<b>Module No. 5: Regulatory Bodies for Compensation Management</b>		06
Wage Boards – structure, scope and functions, Pay Commissions, Wage administration in India Wage policies in India.		

**Skill Development Activities:**

1. Discuss about compensation packages in any 3 industries
2. Discuss about various methods of wage and salary administration in India
3. Explain in detail about the guidelines for effective incentive plans
4. Discuss about the employee benefit programmes
5. What are the highlights of wage policies in India? Explain.

**Books for Reference:**

1. Compensation & Reward Management, BD Singh, Excel Books
2. Compensation, Milkovich & Newman, TMH
3. Strategic Compensation, Joseph J. Martocchio, 3rd Edition, Pearson Education
4. Compensation Management in Knowledge based world, Richard I. Anderson, 10th edition, Pearson Education
5. Compensation Management, Er Soni Shyam Singh, Excel Books.
6. Richard Thrope & Gill Homen : Strategic Reward Systems - Prentice-Hall.
7. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
8. Michael Armstrong & Helen Murlis: Hand Book of Reward Management – Crust Publishing House.
9. Joseph. J. Martocchio: Strategic Compensation – A Human Resource Management Approach Prentice-Hall.
10. Edward. E. Lawler III: Rewarding Excellence (Pay Strategies for the New Economy) – Jossey -Bass.



<b>Name of the Program:</b> Bachelor of Vocation (B.Voc.) <b>Course Code:</b> B.Voc-A&T 6.6 <b>Name of the Course:</b> Tally ERP		
<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4	4	56
<b>Pedagogy:</b> Classrooms lecture, Practicals, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcome:</b> On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> <li>a) Be familiar with the computerization of accounting system which can be implemented immediately</li> <li>b) Be industry ready in using accounting system.</li> <li>c) Implement the stock groups and godown groups</li> <li>d) Understand the method of entry and posting, creating invoices</li> <li>e) Generate Reports in Tally</li> <li>f) Enable payrolls in Tally.</li> </ul>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module No. 1 Introduction to tally ERP 9</b>		<b>10</b>
Introduction to TALLY ERP 9 - Salient Feature of Tally - Accounting Features - Enhancements in Tally ERP 9 - General Enhancement - Functional Enhancement, Hardware Requirement for Tally ERP 9, Opening of Tally ERP 9, Components of Tally ERP 9 Window, Create Company, Select Company, Shut a Company, Alter a Company, Delete a Company		
<b>Module No. 2 Stock and Godown</b>		<b>14</b>
Introduction to Stock Groups - Creating a Single Stock Groups, Creating Multiple Stock Groups, Displaying Stock Groups, Displaying Multiple Stock Groups, Altering A Single Stock Group, Altering multiple stock group Introduction to Stock Categories - Enabling Stock Category, Creating A Single Stock Category, Creating A Multiple Stock Category, Displaying A Single Stock Category, Displaying A Multiple Stock Category, Altering A Single Category, Altering A Multiple Category Introduction to Stock Items - Creating A Single Stock Item, Creating Multiple Stock Item Displaying A Single Stock Item, Displaying Multiple Stock Item, Altering A Single Stock Item Altering Multiple Stock Item, Units of Measurement - Creating Single Units of Measure, Creating Compound Units of Measure, Displaying Units of Measure, Altering A Units of Measure Introduction to Godowns - Creating A Single Godown (Normal Mode), Creating A Single Godown (Advanced Mode), Creating Multiple Groups, Displaying Stock Godowns, Altering Stock Godown.		
<b>Module No. 3: Group, Ledger, Voucher, Order and Invoice</b>		<b>12</b>
Introduction to Groups - Creating Group - Creating A Single Group, Creating Multiple Group, Displaying A Group, Displaying A Single Stock Group, Displaying Multiple Groups, Altering Group Altering A Single Group, Altering Multiple Group, Deleting A Group. Introduction to Ledger - Creating A Ledger - creating a single ledger, creating multiple ledger displaying / altering a ledger account, deletion of a ledger account Introduction to Voucher Type - Creating A Voucher Type, Displaying A Voucher Type Altering A Voucher Type, Creating an Accounting Voucher, Creating an Inventory Voucher Introduction to Purchase Order - Enabling Ordering processing, Creating a purchase order, Altering a purchase order, Deleting a purchase order. Introduction to Sales Order - Creating A Sales Order, Altering A Sales Order, Deleting A Sales Order,		

<p>Introductions to Invoices - Enable Allow Invoicing Option, Creating an invoice entry Setting Invoice / Order Entry, Configure Invoice Printing, Printing Invoice /Voucher</p>	
<p><b>Module No. 4: Reports in Tally ERP 9</b></p>	<p><b>10</b></p>
<p>Basic Features of Displaying Reports - Working with Balance Sheet, Schedule VI balance sheet, button option in schedule VI, configuring the balance sheet, adding a new column in a balance sheet, altering a column from a balance sheet, deleting a column from a balance sheet, display a half yearly balance sheet.</p> <p>Working With Profit and Loss Account - schedule VI profit and loss account, button option in schedule VI profit and loss account, configuring the profit and loss account, adding a new column in a profit and loss account, altering a column from a balance sheet, deleting a column from a balance sheet, Income / Expense Statement Instead of P&amp;L</p> <p>Working With Stock Summary - configurations in stock summary</p> <p>Working With Ratio Analysis, Working with Trial Balance - F12: Configuration in trial balance, Working with Day Book - Displaying A Day Book for Particular Voucher, Displaying day book in detailed view, Configuration of day book report</p>	
<p><b>Module No. 5 : Payroll in Tally ERP 9</b></p>	<p><b>10</b></p>
<p>Introduction to Payroll – Features, Enabling Payroll in Tally ERP 9, Employee Categories – Creating Single and Multiple Employee – Categories, Groups. Creating Single Employee and Multiple employees, Creating Payroll Simple and Compound Unit, Creating Attendance, Production and User Defined Calendar Types, Pay Head Type, Creating a pay head.</p> <p>Payroll Voucher Entry/Transactions – Creating Attendance/Production Voucher, Creating Payroll Vouchers – User Defined Pay Head Process, Salary Process, PF Process, ESI Process, Employer PF Admin Charges Processing. Payroll Reports – Statement of Payroll – Pay Slip, Pay Sheet, Payroll Statement, Attendance Reports – Attendance Sheet, Attendance Register, expat reports, passport expiry report, visa expiry report, contract expiry report, payroll statutory reports</p>	
<p><b>Skill Development Activities</b></p> <ol style="list-style-type: none"> <li>1. Create, Select, Shut, Alter and Delete an imaginary Company.</li> <li>2. Create stock and godown groups with imaginary figures.</li> <li>3. Create Ledger, Voucher, Order and Invoice with imaginary data</li> <li>4. Generate Reports with the existing information</li> <li>5. Create employee categories and generate a report.</li> </ol>	
<p><b>Books for Reference</b></p> <ol style="list-style-type: none"> <li>1. Learn Tally ERP9 - Dr. Soumya Ranjan Behera – Tally Solutions Private Limited.</li> <li>2. Tally – Satyapal N - Tally Solutions Private Limited</li> </ol>	