



BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

(as per SEP 2024)

Syllabus for I & II Semester B.Voc (Accounting & Taxation)

2024-25

B.Voc (A&T)

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.Com(FINTECH), B.Com AEDP (BFSI), B.Com AEDP(ROM),B.Com(BDA), B.Com (A&F), B.Com (LSCM), B.Voc(A&T), BBA, BBA(Aviation Management), BBA(Business Analytics), programmes as per the SEP structure for the Academic Year 2024-25 held on 3rd and 4th July 2024 in the Department of Studies and Research in Commerce, PK Block, Bengaluru City University, Bengaluru-560009.

The board has reviewed and approved the course matrix for 1st Semester to 6th Semester and syllabus for 1st and 2nd semesters of the above mentioned courses. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

1.	Prof. Jalaja .K.R	Dean and Chairperson , Department Of Commerce,BCU	Chairperson
2.	Dr.R. Sarvamangala	Dean And Chairperson , Department Of Commerce, BUB	Member
3.	Dr. Nagaraju.N	Professor, Department Of Commerce,University of Mysore	Member
4.	Dr. B.G.Baskar	Principal ,Seshadripuram College, Bengaluru	Member
5.	Dr. Padmaja.P.V	Principal , MLA Academy Of Higher Education, Bengaluru	Member
6.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
7.	Dr. Raja Jebasingh	Vice-Principal, St.Joseph's College of Commerce(Autonomous)	Member
8	Dr.K.Ramachandra	Professor, Department Of Commerce,Maharani Cluster University.	Member

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Co-Opted Members Present

9	Prof.Ritika Sinha	Chairperson, Department of Management, Bengaluru City University	Member
10	Prof.G.Venugopal	Principal VVN Degree College, Bengaluru	Member
11	Dr.Savita. K	Principal, BEL First Grade College, Bengaluru	Member
12	Dr.Bhavani.H	Associate Professor, Department Of Commerce, Vivekananda Degree College ,Bengaluru	Member
13	Mr. H.N Gururaja Rao.	Associate Professor, Department Of Commerce, Vijaya College, Bengaluru	Member
14	Dr.Swamynathan.C	Associate Professor, Department of Commerce, GFGC Malleshwaram College, Bengaluru	Member
15	Prof.H R Padmanabha	Vice-Principal, Sai Vidya First Grade College, Yelahanka.	Member
16	Dr.Srihari	Associate Professor, Department Of Commerce, SSMRV College, Bengaluru	Member
17	Dr.Nagaraja.C	Assistant Professor, Department Of Commerce, GFGC Yalahanka College ,Bengaluru	Member
18	Smt.Asha.N	Assistant Professor, Department Of Commerce, Sindhi Degree College, Bengaluru	Member
19	Mr.Sharath M	Assistant Professor, Sindhi College.	Member

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Industry Experts

20	CMA .Geetha Sauthanagopalan	Partner GM Associates, Bangalore.	Member
21	CMA .Abhijeet S Jain	Chairman, Bengaluru Chapter of the Institute of Cost Accountants of India	Member
22	Mr. G Vijay Raghavan	Founder- Stockathon Academy, Bangalore	Member


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

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BENGALURU CITY UNIVERSITY

(KARNATAKA STATE EDUCATION POLICY-2024)

REGULATIONS PERTAINING TO

B.Voc (Accounting and Taxation)

As per SEP- CBCS Scheme - 2024-25 onwards

1. INTRODUCTION

As per the Government Order No. ED 166 UNE 2023, Bangalore, dated 08.05.2024, all Universities in Karnataka, are required to revise the curriculum of Degree Programs as per the guidelines of the Karnataka State Higher Education Council and State Education Planning Commission, constituted by the government, from the academic year 2024-2025.

In furtherance of the said Government order, the Program Structure prepared by the BOS will be applicable to students admitted to B.Voc (A&T) Program, offered by Bengaluru City University affiliated colleges, Constituent Colleges and Department of Commerce, Bengaluru City University.

Therefore, this regulation will be applicable to all students seeking admission for B.Voc (A&T) Programme from the academic year 2024-25. The Board of Studies resolved to provide the regulation for B.Voc (A&T) Undergraduate Program along with Framework and Syllabus for the various Discipline Specific Core Courses and Discipline Specific Elective Courses for each semester.

2. PROGRAM OBJECTIVES:

1. To create manpower for global middle level management equipped with core managerial competencies and relevant IT skills.
2. To cater to the requirements of Industries.
3. To prepare students to take up Higher Education to become business scientists, researchers, consultants and teachers, with core competencies.
4. To develop Ethical Managers with Inter-Disciplinary and Holistic approach.
5. To prepare students to pursue careers in Accounting and Taxation, Marketing, Human Resources and allied functions in the Corporate Sector.
6. To develop students for competitive examinations of UPSC, KPSC, Staff Selection Commission, Recruitment of Banking, Insurance companies etc.
7. To develop entrepreneurs.
8. To prepare students for professions in the field of Accountancy, Chartered Accountancy, Cost and Management Accountancy, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.

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9. To prepare students to fit into the job roles of Business analyst, Financial Analyst, Marketing and HR Associates.

3. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two-year Pre-University Course of Karnataka State or 10+2 years of education in Karnataka and other states or its equivalent are eligible for admission into this program. Students who have cleared 2nd PUC Examination directly (through open schooling are also eligible to apply for this programme. Students who have completed Diploma in Commercial Practice are eligible for lateral entry into 3rd Semester B.Voc (A&T)

4. DURATION OF THE PROGRAMME:

The duration of the programme is three (03) years of Six Semesters. A candidate shall complete his/her degree within six (06) academic years from the date of his/her admission to the first semester. Students successfully completing three (03) years of the course will be awarded Bachelor's Degree in Vocation (Accounting and Taxation) - Commerce.

5. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English. A candidate will be permitted to write the examination completely, in English.

6. CLASSROOM STRENGTH OF STUDENTS

Maximum number of students in each section shall be 40 or as per University Regulations.

7. ATTENDANCE:

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he / she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.

A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

8. COURSE MATRIX

Annexure-1 for B.Voc (A&T)

9. TEACHING AND EVALUATION:

M.Com (All Programs) /MBA / MFA / MBS graduates with basic degree in B. Com (All B.Com Programs), B.B.M, BBA & BBS from a recognized University, are only eligible to teach and evaluate the courses (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages, IT related

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courses and additional courses shall be taught by the Post-graduates as recognized by the respective Board of Studies.

10. SCHEME OF EXAMINATION:

- a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each course/paper shall be 80.
- b. Of the 20 marks allotted for Internal Assessment, 10 marks shall be based on average of two tests (20 Marks each). Each test shall be of at least 01 hour duration to be held during the semester. The remaining 10 marks of the Internal Assessment shall be based on Attendance and Assignments /skill development exercises of 05 marks each.
- c. The marks based on attendance shall be awarded as given below:
 - 76% to 80% = 02 marks
 - 81% to 85% = 03 marks
 - 86% to 90% = 04 marks.
 - 91% to 100% = 05 marks.

11. PATTERN OF QUESTION PAPER:

Each question paper shall carry 80 marks and the duration of examination is 3 hours. The Question paper shall ordinarily consist of four sections, to develop testing of conceptual skills, understanding skills, comprehension skills, analytical skills and application of skills. The question paper setter shall prepare TWO sets of question papers with a maximum of 10% repetition. All practical / problems oriented question papers shall be provided only in English. However, the theory subjects' question papers shall be provided in both Kannada and English versions.

The Question Paper will be as per the following Model:

Section A	Conceptual questions (5 questions out of 8)	5 x 2 = 10
Section B	Analytical questions (4 questions out of 6)	4 x 5 = 20
Section C	Essay type questions (3 questions out of 5)	3 x 15 = 45
Section D	Skill Based questions (Compulsory Question)	1 x 5 = 05
Total		80 marks

12. APPEARANCE FOR THE EXAMINATION:

- a) A candidate shall apply for all the courses in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the University.

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- b) A candidate who has passed any language under Part-1 shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c) Further, candidates shall also be eligible to claim exemption from studying and passing in those Commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- d) A candidate who is permitted to seek admission to this Degree Programme on transfer from any other University, shall have to study and pass the subjects which are prescribed by the University. Such candidates shall however, not be eligible for the award of ranks.

13. MINIMUM FOR A PASS:

(a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course /paper unless he/she obtains not less than 35% (i.e. 28 marks out of 80) marks in written examination / practical examination and 40% marks in aggregate of written/ practical examination and internal assessment put together. However, there is no minimum marks to pass internal assessment tests including other Internal Assessments such as Viva-Voce, Internship Report, Field Survey Report and similar others.

(b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in aggregate of both internal assessment and semester end examination marks put together in each course of all semesters, such as theory papers/ practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each course.

(c) The candidates who pass all the semester examinations in the first attempt are eligible for ranks, provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B).

(d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.

(e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.

(f) If a candidate fails in a subject/course, either in theory or in practicals, he/she shall appear for that subject only at any subsequent examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

(g) The minimum total credits that a candidate shall obtain in aggregate in all semesters must be 142 credits out of the total credits allotted for the program, to be declared as pass in the program.

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14. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - i. **First Class:** Those who obtain 60% and above of the total marks.
 - ii. **Second Class:** Those who obtain 50% and above but less than 60% of total marks.
 - iii. **Pass Class:** Rest of the successful candidates who secure 40% and above but less than 50% of marks.
- b. Class shall be declared based on the aggregate marks obtained by the candidates in all the courses of all semesters of this Degree Program (excluding Part 3 Courses mentioned in the Course Matrix).
- c. The candidates who have passed each course in the semester end examination in the first attempt only shall be eligible for award of ranks. The first ten ranks only shall be notified by the University.

15. PROVISION FOR IMPROVEMENT OF RESULTS:

The candidate shall be permitted to improve the results of the whole examination or of any Semester or a specific course within the prescribed time by the university after the publication of the results. This provision shall be exercised only once during the course and the provision once exercised shall not be revoked. The application for improvement of results shall be submitted to the Registrar (Evaluation) along with the prescribed fee.

16. FINAL RESULT / GRADES DESCRIPTION

An alpha-sign grade, the eight-point grading system, as described below shall be adopted for classification of successful candidate. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the six semesters of the programme and the corresponding overall alpha-sign grades.

Final Result / Grades Description

Semester GPA/Program CGPA	Alpha – Sign/ Letter Grade	Semester/Program % of Marks	Result/Class Description
9.00-10.00	O (Outstanding)	90.00-100	Outstanding
8.00- <9.00	A+ (Excellent)	80.0-<90.00	First Class Exemplary
7.00-<8.00	A (Very Good)	70.0-<80.00	First Class Distinction
6.00-<7.00	B+ (Good)	60.0-<70.00	First Class
5.50-<6.00	B (Above Average)	55.0-<60.00	High Second Class
5.00-<5.50	C (Average)	50.0-<55.00	Second Class
4.00-<5.00	P (Pass)	40.0-<50.00	Pass Class
Below 4.00	F (Fail)	Below 40	Fail/Re-appear
Ab (Absent)	-	Absent	-

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The Semester Grade Point Average (SGPA) in a Semester and the CGPA at the end of each year may be calculated as described in para 15:

17. COMPUTATION OF SEMESTER GRADE POINT AVERAGE AND CUMULATIVE GRADE POINT AVERAGE

1. Calculation of Semester Grade Point Average (SGPA)

The Grade Points (GP) in a course shall be assigned on the basis of marks scored in that course as per the Table I. Any fraction of mark in the borderline less than 0.50 be ignored in assigning GP and the fractions of 0.50 or more be rounded off to the next integers. The Credit Points (CP) shall then be calculated as the product of the grade points earned and the credits for the course. The total CP for a semester is the sum of CP of all the courses of the semester. The SGPA for a semester is computed by dividing the total CP of all the courses by the total credits of the semester. It is illustrated below with typical examples.

2. Calculation of Cumulative Grade Point Average (CGPA)

The aggregate or cumulative SGPA (CGPA) at the end of the second, fourth and sixth semesters shall be calculated as the weighted average of the semester grade point averages. The CGPA is calculated taking into account all the courses undergone over all the semesters of a programme, i.e. The CGPA is obtained by dividing the total of semester credit weightages by the maximum credits for the programme.

$$CGPA = \frac{\sum (C_i \times G_i)}{\sum C_i}$$

Where G_i is the grade point of the 'i'th course / paper and C_i is the total number of credits for that course/ paper

$$CGPA = \frac{\sum (C_i \times S_i)}{\sum C_i}$$

Where S_i is the SGPA of the 'i'th semester and C_i is the total number of credits in that semester.

Table 1: Conversion of Percentage of Marks into Grade Points in a Course/Paper

% Marks in a paper/practical	Grade Point (GP)	% Marks in a paper/practical	Grade Point (GP)
98-100	10	63-67	6.5
93-97	9.5	58-62	6.0
88-92	9.0	53-57	5.5
83-87	8.5	48-52	5.0
78-82	8.0	43-47	4.5
73-77	7.5	40-42	4.0
68-72	7.0	Below 40	0

18. TERMS AND CONDITIONS:

- a. A candidate is allowed to carry all the previous un-cleared papers to the subsequent semester/semesters.

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- b. Such of those candidates who have failed/remained absent for one or more papers henceforth called as repeaters, shall appear for exam in such paper/s during the three immediately succeeding examinations. There shall be no repetition for internal assessment test.
- c. The candidate shall take the examination as per the syllabus and the scheme of examination in force during the subsequent appearance.

19. MEDALS AND PRIZES:

No candidates passing an external examination shall be eligible for any scholarship, fellowship, medal, prize or any other award

20. REMOVAL OF DIFFICULTY AT THE COMMENCEMENT OF THESE REGULATIONS:

If any difficulty arises while giving effect to the provision of these Regulations, the Vice Chancellor may in extraordinary circumstances, pass such orders as he may deem fit

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ANNEXURE – 1

B.VOC(A&T) DEGREE

SEP (CBCS SCHEME) – 2024-25

COURSE MATRIX

I SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language – I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Business Environment	1.1	4	3	20	80	100	4
	Financial Accounting-I	1.2	4	3	20	80	100	4
	Monetary and Fiscal Policy	1.3	4	3	20	80	100	4
	Quantitative Aptitude for Business Decisions	1.4	4	3	20	80	100	4
Part 3 CC	Constitutional Values-1		3	1.5	10	40	50	2
	TOTAL				130	520	650	24

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II SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Languages	Language - I: Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Human Resource Management	2.1	4	3	20	80	100	4
	Financial Accounting-II	2.2	4	3	20	80	100	4
	Information Technology for Business	2.3	4	3	20	80	100	4
	Quantitative Techniques for Business (Using Excel)	2.4	4	3	20	80	100	4
Part 3 CC	Constitutional Values-2	2.5	3	1.5	10	40	50	2
TOTAL					130	520	650	24

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III SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Marketing Management	3.1	4	3	20	80	100	4
	Corporate Accounting - I	3.2	4	3	20	80	100	4
	Indian Financial System	3.3	4	3	20	80	100	4
	Income Tax - I	3.4	4	3	20	80	100	4
Part 3 SEC	Office Automation and Excel Applications (Practicals)	3.5	2	2	50*	--	50*	2
	TOTAL				120	530	650	24

***Note:** Paper 3.5 Office Automation and Excel Applications, 50 Marks will be for practical to be conducted by external examiner appointed by University.

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IV SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part 1 Language	Language: I Kannada/Sanskrit/Urdu/Tamil/ Telugu/Malayalam/Additional English / Marathi/ Hindi		4	3	20	80	100	3
	Language – II: English		4	3	20	80	100	3
Part 2 DSC	Digital Marketing	4.1	4	3	20	80	100	4
	Corporate Accounting - II	4.2	4	3	20	80	100	4
	Cost Accounting	4.3	4	3	20	80	100	4
	Income Tax - II	4.4	4	3	20	80	100	4
Part 3 CC	Tally Software (Practicals)	4.5	2	1.5	50*	--	50*	2
TOTAL					120	520	650	24

***Note:** Paper 4.5 Tally, the students shall proceed for training in Tally for Two Months duration during the semester. 50 Marks will be for practical to be conducted by external examiner appointed by University.

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V SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Business Law	5.1	4	3	20	80	100	4
	Costing Methods	5.2	4	3	20	80	100	4
	Advanced Accounting	5.3	4	3	20	80	100	4
	Financial Management	5.4	4	3	20	80	100	4
Part II CC	Research Methodology	5.5	4	3	20	80	100	4
	Survey project*	5.6	2	-	100**		100**	4
TOTAL					200	400	600	24

INSTRUCTIONS: During the V Semester, students shall be assigned Survey Projects and it shall be monitored by the Mentors. Faculty from Commerce and Management department only shall be appointed as Mentors. Survey project shall be undertaken in any area of Commerce and Management on any domain in a Small, Medium or large organisation.

*A Maximum of 50 Students shall be allotted to each Mentor. 2 hours of mentorship / workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%). The Field survey report shall be submitted before the end of the semester for assessment and viva-voce examination.

**The marks shall be awarded on the following basis:

- 60 marks for Survey Report and 20 marks for Viva- Voce examination, shall be evaluated by a panel of examiners appointed by the BOE, BCU.
- 20 marks for maintenance of Log Book to be awarded by the mentor.

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VI SEMESTER

	Subjects	Paper	Instruction hrs./week	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total	
Part I DSC	Auditing	6.1	4	3	20	80	100	4
	GST	6.2	4	3	20	80	100	4
	Management Accounting	6.3	4	3	20	80	100	4
	Indian Accounting Standards	6.4	4	3	20	80	100	4
	Customs Duty and Business Taxation	6.5	4	3	20	80	100	4
Part II CC	Internship** On ITR filing /GST Filing	6.6	2*	-	100**	--	100**	4
TOTAL					200	400	600	24

INSTRUCTIONS: During the VI Semester, students should be assigned **Internship** and it shall be monitored by the Mentors. Faculty from Commerce and Management Department only shall be appointed as Mentors. Internship may be undertaken in any Tiny, Small, Medium or Large organisation.

* **A Maximum 50 Students** shall be allotted to each Mentor. **2 hours** of Mentorship / Workload shall be allotted to a teacher. Attendance shall be monitored as per University criteria (minimum 75%).

Minimum of **90 hours** of Internship shall be undertaken by the student after the class hours during the semester. The Report shall consist of the **concerned Industry's Profile, Specific Organisational Profile, Functions and Operations, Nature of work (Internship) undertaken by the student, Experience & Learning Outcomes and suggestions & conclusion.**

The report shall be prepared in about **50-60** pages and include the Internship Certificate along with the log sheet from the Organisation and submitted **before the end of the semester** for **assessment and viva-voce examination.**

The marks shall be uploaded by the college on the University Portal along with IA marks.

**The marks shall be awarded on the following basis.

- 60 marks for Internship Report and 20 marks for Viva - Voce examination shall be evaluated by a panel of examiners appointed by the BOE, BCU.
- 20 marks for maintenance of Log Book to be awarded by the mentor.

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Syllabus Semester I

Name of the Program: Bachelor of Vocation (B.Voc) Course Code: B.Coc (A&T) 1.1 Name of the Course: BUSINESS ENVIRONMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.		
Course Outcomes: On successful completion, students will be able to: a) Understand the components of Business Environment. b) Analyse the various environmental factors influencing business organisation. c) Design a competitive analysis for a specific Industry. d) Understand the concept of Globalization and its impact on Domestic Businesses.		
SYLLABUS:		HOURS
Unit- 1: Introduction to Business Environment		12
Business Environment- Meaning, Types of Business Environment – Internal and External, Micro-Environment and Macro- Environment of business; Competitive analysis of Business; Environmental analysis-Scanning, Monitoring, Forecasting, Assessment; Limitation of Environment Analysis.		
Unit- 2: Political and Legal Environment		10
Political Environment- Functions of the State, Role of Government, State intervention in business-Reasons for and Types of state intervention in business. Legal environment- Impact of various laws on Indian businesses.		
Unit-3: Economic and Global Environment		14
Economic Environment- Meaning, Nature and Components of the Economic Environment, Factors affecting Economic Environment. Global environment -Meaning of Globalisation, Approaches to Globalisation, Merits and demerits of Globalisation, Impact of Globalisation on Indian businesses; Foreign market entry strategies; MNCs and TNCs (concepts only).		
Unit- 4: Technological Environment		10
Technological Environment: Meaning and features of Technological Environment; Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.		
Unit- 5: Demographic and Natural Environment		10
Demographic Environment- Meaning and components of Demographic environment; Natural Environment: Meaning and Features of Natural environment. Impact of Natural environment on business.		

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Skill Development Activities:

1. List out the benefits of Technology on businesses.
2. Draft Five Forces Model for an Imaginary business.
3. List out the impact of Globalisation on Indian businesses
4. List out any five Demographic factors affecting businesses.

Books for References:

1. Aswathappa. K, Essentials Of Business Environment, HPH
2. Sundaram & Black: The International Business Environment; Prentice Hall
3. Francis Cherunilam, Business Environment- Text and Cases, 8th Edition, HPH
4. Chopra, B K: Business Environment in India, Everest Publishing
5. Veena Keshav Pailwar, Business Environment, PHI Learning Pvt. Ltd
6. Vivek Mittal, Business Environment, 1st Edition, Excel Books

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Name of the Program: Bachelor of Vocation (B.Voc.) Course Code: B.Voc-A&T. 1.2 Name of the Course: FINANCIAL ACCOUNTING-I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Tutorials, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Acquire conceptual knowledge of basics of accounting. b) Identify the financial transactions & record systematically in the books of accounts. c) Understand the classifications of accounts, develop the skill of preparing subsidiary books & trial balance by balance method d) Develop the skill of recording financial transactions and preparation of Financial Statements. e) Distinguish between Single Entry and Double Entry and develop the skill of preparing statement of affairs & ascertain the position of the business as on the given date. 		
Syllabus:		Hours
Unit 1: Introduction to Financial Accounting		12
Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting, Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions.		
Unit 2: Accounting Process		08
Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal - Ledger–Balancing of Accounts– Trial Balance–Problems.		
Unit 3: Subsidiary Books and Bank Reconciliation Statement		14
Meaning – Significance – Types of Subsidiary Books – Purchases Book – Sales Book – Purchase Returns Book – Sales Return Book – Bills Receivable Book – Bills Payable Book – Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.		
Unit 4: Single Entry System		12

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Meaning – Features – Types – Merits – Demerits – Differences between single entry and double entry systems – Preparation of Opening Statement of Affairs, Closing Statement of Affairs, Computation of Profit/Loss and Revised Statement of Affairs. Conversion of single entry to double entry system.

Unit 5: Final Accounts of Proprietary Concern	10
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Preparation of Profit& Loss Account and Balance Sheet (Vertical form).

Skill Development Activities:

1. List out the accounting concepts and conventions.
2. List out any ten errors disclosed by trial balance
3. Collect the final accounts of a proprietary concern and present it in vertical form.
4. Prepare a Bank Reconciliation Statement with imaginary figures
5. Prepare a trail balance with imaginary figures

Books for Reference:

1. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
2. M.C. Shukla and Grewel, Advaced Accounting , S Chand
3. S P Iyengar, Advanced Accountancy, Sultan Chand
4. R L Gupta, Advanced Accountancy.
5. Shukla and Grewal – Financial Accounting.
6. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
7. Jawaharlal & Seema Srivastava: Financial Accounting,HPH
8. S.PJain andK.L.Narang; Financial Accounting, Kalyani Publishers.

B.Voc (A&T)

Name of the Program: Bachelor of Vocation (B.Voc.) Course Code: B.Voc-A&T 1.3 Name of the Course: MONETARY AND FISCAL POLICY		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand the basics of Monetary System. b) Understand the Monetary Policy of RBI. c) Understand the Fiscal Policy of India. d) Understand the Fiscal Policy tools for business. e) Understand the union and state budgets. 		
Syllabus		Hours
Unit 1: INTRODUCTION TO MONETARY SYSTEM		04
Introduction to Monetary System - Meaning - Definition - Evolution: Stages, Characteristics, Functions, Types of Money, Role of Money, Importance, Evils, Money and Near Money, Value of Money (Utility Component)		
Unit 2 : MONETARY POLICY OF RBI		18
Establishment of RBI, Objectives, Role of RBI, Credit Control techniques - objectives. Methods of Credit Control: <p>A) Quantitative Credit Control methods: Bank Rate Policy - Working of Bank Rate Policy, Conditions for the successful operation of BRP and limitations. Open Market - Objectives, Usefulness of OMO, Limitations of OMO, Comparison between BRP and OMO. Cash Reserve Ratio - Reasons for fixing minimum legal reserves, Limitations. Statutory Liquidity Ratio - Reasons for fixing SLR, Working of SLR, Differences between CLR and SLR</p> <p>B) Qualitative Credit Control: Features, Objective, Types - Fixation of Margin requirements, Regulating Consumer Credit, Moral Suasion, Control through Directives, Rationing of Credit and Direct Action. Limitations.</p>		
Unit 3: INTRODUCTION TO FISCAL POLICY		06

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<p>Introduction to Fiscal Policy, Meaning and Definition to Fiscal Policy – Objectives of the Fiscal Policy, Need and importance of Fiscal Policy, Role of Fiscal Policy, Tools and Types of Fiscal Policy. Monetary Policy; Meaning and Definition – Differences between Monetary and Fiscal Policy.</p>	
Unit 4: FISCAL POLICY TOOLS	18
<p>(a) Public Revenue: Meaning of Public Revenue, Sources of Public Revenue, Canons of Taxation, Types of taxes – Direct Tax – Meaning, Types, Merits, Demerits – Indirect Tax, Types, Merits and Demerits – Goods and Services Tax (GST) – Meaning and Benefits. (b) Public Expenditure: Introduction, Importance, Principles of Public Expenditure, Classification of Public Expenditure, Causes for the growth of Public Expenditure, Impact of Public Expenditure, Effects of Public Expenditure on the Production and Distribution. Public Expenditure and growth in Indian Perspective. (c) Public Debt: Introduction, Meaning, Factors responsible for the growth of modern public debts, Importance of public debt, Classification of public debt, Redemption of public debt, Effects of public debt.</p>	
Unit 5: UNION AND STATE BUDGET	10
<p>Introduction, Meaning and Definition, Objectives, Kinds of Budget, Characteristics of a good budget, Importance of Budget, Budgetary process in India, Current year Budget.</p>	
<p>SKILL DEVELOPMENT</p> <ul style="list-style-type: none"> • List the planned spending in Recent budget. • GST is feasible in Indian Economy. Analyse. • Write the similarities between Fiscal and Monetary policies. • Identify key economic indicators and how recent movements in these indicators could influence bank rate decisions. • List the variety of interest rates in an economy. 	
BOOKS FOR REFERENCE:	
<ol style="list-style-type: none"> 1. Ashima Goyal, History of Monetary Policy in India since Independence, Springs India. 2. Suraj B. Gupta, Monetary Economics: Institutions, Theory and Policy, S.Chand & co. 3. K.D.Sharma, Monetary Policy of RBI, Regal Publications. 4. A.N.Suchdev, Public Finance, Prakashana Kendra 5. M.L.Jhingan, Money, Banking, International Trade and Public Finance, Konark Publishers Private Ltd. <p>Note: Latest edition of text books may be used.</p>	

B.Voc (A&T)

Name of the Program: Bachelor of Vocation (B.Voc.) Course Code: B.Voc-A&T. 1.4 Name of the Course: QUANTITATIVE APTITUDE FOR BUSINESS DECISIONS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand the number System. b) Calculate the Sum and Insertion of Arithmetic and geometric progression and mean c) Compute simple interest, compound interest annuities and discounting of bills of exchange. d) Calculate different types of ratios and proportion e) Calculate simultaneous equation, quadratic equation and factorization method f) Calculate matrix and determinants. 		
Syllabus:		Hours
Unit 1: Number System , Ratios &Proportions		12
Natural Numbers, Prime Numbers, Real Numbers, Even Numbers, Odd Numbers, Rational Numbers, Irrational Numbers, Integers – HCF & LCM (Simple Problems). Ratios, Equality of Ratios – Compounding Ratios, Duplicate, Triplicate and Sub – Duplicate of a Ratio. Proportions – Fourth proportional – Third Proportional and Mean Proportional – Continued Proportion, direct and Inverse Proportions, Problems.		
Unit 2: Progressions		10
Arithmetic Progression, Finding the n^{th} term of AP and sum to n^{th} term of AP. Insertion of Arithmetic mean. Geometric progression – finding the n^{th} term of GP and sum to n^{th} term GP and insertion of Geometric Mean.		
Unit 3: Commercial Mathematics		16
Simple Interest - Problems on Simple Interest, Compound Interest, Annuities, Present and Future value of Annuity, Percentages, Discounting Bills of Exchange (Present worth, Future face value, Trade Discount and Banker discount, Bankers gain and Amount receivable).		
Unit 4: Theory of Equation		08

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Meaning and types of equation – linear equation – meaning and problems- simultaneous equation – meaning and problem with only two variables (elimination method and substitution method) – quadratic equation – factorization and formula method.	
Unit 5: Matrices and Determinants	10
Matrix – Meaning, Definition and Types – Algebra of matrix (Addition, Subtraction, Multiplication of two Matrices) – Problems. Determinants – Determinants of square matrix - Solutions of Linear Equations by using Cramer’s Rule in two variables only - problems.	
Skill Developments Activities:	
<ol style="list-style-type: none"> 1. Collect details from your nearest trading concern regarding normal discount. 2. Collect Information from a financial company or firm regarding rate of interest charged on advances and deposits and how the bills are discounted by the business firms and bands. 3. Develop an Amortization Table for Loan Amount – EMI Calculation. 4. Preparation of Bank Statement. 5. Application of Matrix in Business Problems 	
Books for Reference:	
<ol style="list-style-type: none"> 1. Dr. Sancheti & Kapoor: Business Mathematics and Statistics, Sultan Chand 2. Rajesh Rajghatta: Methods and Techniques of Business Data Analysis, Kalyani Publishers 3. R.S Bhardwaj: Mathematics for Economics & Business 4. G K Ranganath, Business Mathematics, HPH 	

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II Semester

Name of the Program: Bachelor of Vocation (Accounting & Taxation) Course Code: B. Voc (A&T) 2.1 Name of the Course: HUMAN RESOURCE MANAGEMENT		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the Course, the students will be able to: <ol style="list-style-type: none"> a) Describe the role and responsibility of Human resources management functions on business Understand the HRP process, Recruitment and Selection process b) Demonstrate the ability to understand the on-boarding process, Learning and Development aspects. c) Analyse the criteria and the process of Employees' Performance Appraisal. d) Understand the compensation structure in organisations. 		
SYLLABUS:		HOURS
Unit 1: Introduction to Human Resource Management		10
Meaning and Definition of HRM – Features Objectives, Importance, Functions and Process of HRM; Role of HR Manager, Trends influencing HR practices.		
Unit 2: Human Resource Planning, Recruitment & Selection		14
Human Resource Planning: Meaning and Importance of Human Resource Planning, Factors affecting HRP, Process of HRP; Recruitment –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; Selection –Meaning, Process of Selection, Evaluation of Selection Process, Barriers to effective Selection, Steps for effective selection.		
Unit 3: On-boarding, Training, Development and Career Planning		12
On-Boarding- Meaning, Purpose of On-Boarding, Planning the On-Boarding program, Problems faced in On-boarding; Training: Need for training, Benefits of training, Methods of Training and Development; Kirkpatrick Model; Evaluation of effectiveness of Training; Career Planning and Development- Need for Career Planning; Horizontal and Vertical Progression; Career Progression- Technical, Managerial and Functional progression.		
Unit 4: Performance Appraisal		14
Performance appraisal: Meaning, Objectives, Process of Performance Appraisal and Methods of Performance Appraisal, - Traditional and Modern methods of Performance Appraisal; Uses and Limitations of Performance Appraisal.		

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Unit 5: Compensation and Benefits Management	08
<p>Compensation Management- Meaning and Components of compensation structure; Factors influencing employee compensation; Incentives- Meaning, types of incentives-Monetary and Non-monetary incentives, Individual and Group Incentives; Incentives as a component of CTC</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Choose any MNC and present your observations on training programs conducted for employees. 2. Draw a chart showing different methods of Performance appraisal. 3. Draft a Pay structure based on the CTC of an Imaginary Company. 4. List out the latest trends in Human Resource practices followed in companies 	
<p>Books for References:</p> <ol style="list-style-type: none"> 1. Aswathappa, Human Resource Management- Text and Cases (9th Edition), McGraw Hill Education (India) Private Ltd. 2. Edwin Flippo, Personnel Management, McGraw Hill 3. C. B. Mamoria, Personnel Management, HPH 4. K. Venkataramana, Human Resource Management, SHBP 5. Subba Rao, Personnel and Human Resources Management, HPH 6. Reddy & Appanaiah, Human Resource Management, HPH 7. S. Sadri & Others: Geometry of HR, HPH 8. Michael Porter, HRM and Human Relations, Juta & Co. Ltd. 	

B.Voc (A&T)

Name of the Program: Bachelor of Vocation (B.Voc.) Course Code: B.Voc-A&T. 2.2 Name of the Course: FINANCIAL ACCOUNTING-II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorials , Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Acquire & understand the meaning & methods for different types of businesses. b) Understand the aspects related to Consignment Accounts and Joint Venture Accounts. c) Acquire the skills in computation of Hire purchase value and intricacies under various methods. d) Understanding Branch Accounts of various types. e) Acquire the skills of allocation of expenses under Departmental accounts and calculation of profit. 		
Syllabus:		Hours
Module No. 1: Consignment Accounts		10
Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.		
Module No. 2: Accounting for Joint Ventures		12
Introduction – Meaning – Objectives – Distinction between joint venture and consignment Distinction between joint venture and partnership – maintenance of accounts in the books of co-venturers – maintaining separate books for joint venture – preparation of memorandum joint venture - Problems.		
Module No. 3: Hire Purchase System		12
Recording in the books of hire vendor & hire purchaser – Methods of recording – Full Cash Price Method – Actual Price Method – Debtors Method.		
Module No. 4: Branch Accounts		12
Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office - Debtors Method and Stock and Debtors Method.		
Module No. 5: Departmental Accounts		10

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Meaning, Objectives, basis of allocation of expenses, Trading and Profit and Loss Account in Columnar form – Inter Departmental Transfers.

Skill Developments Activities:

1. Collection of Hire Purchase Agreement and calculation of interest.
2. Collection of transactions relating to any branch and prepare a branch account.
3. List out the basis of Allocation of Departmental Expenses.
4. Preparation of Consignment account with imaginary figures
5. Preparation of Joint accounts with imaginary figures

Books for Reference:

1. Radhaswamy and R.L. Gupta, Advanced Accounting , Sultan Chand
2. M.C. Shukla and Grewel, Advanced Accounting , S Chand
3. S P Iyengar, Advanced Accountancy, Sultan Chand
4. R L Gupta, Advanced Accountancy.
5. Shukla and Grewal – Financial Accounting.
6. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
7. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication

B.Voc (A&T)

<p>Name of the Program: Bachelor of Vocation (B.Voc.) Course Code: B.Voc-A&T. 2.3 Name of the Course: INFORMATION TECHNOLOGY FOR BUSINESS</p>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4	4	56 HRS
<p>Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,</p>		
<p>Course Outcome: On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> a) Understand the concepts of MS Word. b) Apply the emerging technologies. c) Use the tools of E-Commerce. d) Understand the Business Process through Information Technology e) Understand the usage of computerized accounting system. 		
Syllabus:		No. of Hours
Unit 1 - Business Process using IT		12
<p>Introduction, Definition and Meaning of business process, Flow of business process for accounting, purchase, sales and finance. Classification of business processes: Introduction, Definition and Meaning of Business Process Management, Principles and practices of Business Process Management, Business Process Management life cycle, Theories of Business Management Process, Implementation of Business process Management – need, key factors and importance Automation of business Processes – benefits, risks, challenges Accounting systems automation IT and Business Process Management Information systems – Meaning, Use of IT in accountancy</p>		
Unit 2 : Electronic Commerce:		12
<p>Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce, Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.</p>		
Unit 3: Office Productivity Tools:		12
<p>MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail-merge and Print Review and Set-up MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools in Accounting: – Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation</p>		
Unit 4 : Computerized Accounting System:		10

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Introduction and meaning, Uses and Benefits, Role, Need and requirements of computerized accounting Basic requirements of computerized accounting system, Limitations of computerized accounting system Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports. Accounting Software Introduction and meaning Advantages of accounting software Uses of Accounting software Various accounting software's, Accounting software TALLY – Accounting and reports

Unit 5 – Introduction to Internet and other Emerging Technologies

8

Introduction – Internet components – electronic commerce – ecommerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies

Skill Development Activities

1. Create work sheets using MS – word and MS Excel for information relating to accounting of a trader.
2. Prepare a report regarding legal issues / risk and security issues of internet/intranet.
3. Use web-based tools and develop a strategy for sales, marketing and promotion.
4. Create a Business Process Management Life Cycle of an imaginary business.
5. Prepare an imaginary financial / management report regarding a business problem.

Books for Reference:

Note: Latest edition of text books may be used.

B.Voc (A&T)

Name of the Program: Bachelor of Vocation (B.Voc.) Course Code: B.Voc-A&T. 2.4 Name of the Course: QUANTITATIVE TECHNIQUES FOR BUSINESS (Using Excel)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand the basics of Quantitative Techniques. b) Demonstrate the skill of Collecting Quantitative Data and utilizing it for business Applications. c) Demonstrate the skills to use the tools and techniques of data analysis for the benefit of business. d) Understand the development & use of Quantitative Techniques for business decisions. 		
Syllabus:		Hours
Unit 1: Introduction to Statistics		06
Background and Basic concepts: Introduction – Definition of Statistics – Functions – Scope – Limitations, Classification and Tabulation of Data (using Excel)		
Unit 2: Measures of Central Tendency		14
Introduction – Types of averages – Arithmetic Mean (Simple and Weighted) – Median – Mode – Graphic location of Median and Mode through Ogive Curves and Histogram (using Excel)		
Unit 3: Measures of Dispersion and Skewness		14
Part – 1: Measures of Dispersion: Meaning–Calculation of Absolute and Relative measures of dispersion - Range – Quartile Deviation – Mean Deviation – Standard Deviation and Coefficient of Variation. (using Excel) Part – 2: Measures of Skewness: Meaning of Skewness - Symmetrical &Skewed Distributions- Measures of Skewness - Absolute and Relative Measures of Skewness – Karl Pearson’s Coefficient of Skewness and Bowley’s Coefficient of Skewness (using Excel)		

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Unit 4: Correlation and Regression Analysis	12
Correlation – Meaning & Definition - Uses – Types – Probable error – Karl Pearson’s & Spearman’s Rank Correlation (Excluding Bi-variate and Multiple correlation). Regression – Meaning and Definition, Regression Equations – Problems (using Excel)	
Unit 5: Index Numbers	10
Meaning & Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregate Method – Simple Average of Price Relative Method – Weighted Index numbers – Fisher’s Ideal Index (including Time and Factor Reversal tests) – Consumer Price Index – Problems	
Skill Developments Activities:	
<ol style="list-style-type: none"> 1. Draw a blank table showing different attributes 2. Collect marks scored 50 students in an examination and prepare a frequency distributions table 3. Collect data relating to prices of shares of two companies for ten days and ascertain which companies shares prices is more stable 4. Collect the run scored by the two batsmen in ten one day international cricket matches, find who is better run getter and who more consistence. 5. Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index. 6. Collect age statistics of 10 newly married couples and compute correlation coefficient 	
Books for Reference:	
<ol style="list-style-type: none"> 1. S P Gupta: Statistical Methods- Sultan Chand, Delhi 2. Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra. 3. Elhance : Statistical Methods, Kitab Mahal 4. R.S Bhardwaj: Business Statistics, Excel Books 	