

॥ सा विद्या या विमुक्तये ॥



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

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वाणिज्य व व्यवस्थापन विद्याशाखेतील
येणाऱ्या B. Voc Course. या
विषयांचा च्या अभ्यासक्रमास शैक्षणिक
वर्ष २०२०-२१ पासून लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, B. Voc या कोर्ससला दिनांक १८ मार्च २०२१ रोजीच्या अभ्यासमंडळाच्या बैठकीतील शिफारसीनुसार व मा. कुलगुरू महोदयांनी मा. विद्यापरिषदेच्या आधिन राहून खालील प्रमाणे B. Voc या अभ्यासक्रमास मान्यता दिली असून शैक्षणिक वर्ष २०१९-२० पासून लागू करण्यात येत आहे.

1. Cost and Management Accountancy (I year.)

2. Financial Markets (I, year)

सदरील परिपत्रक प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहे. तरी ही बाब सर्व संबंधितांच्या निदर्शनास आणून द्यावे, ही विनंती.

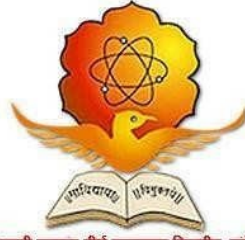
ज्ञानतीर्थ परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/बी.व्होक/
२०२१-२२/३२६०
दिनांक : १९.०४.२०२१.



स्वाक्षरित/-
सहा कुलसचिव
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. सहयोगी अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ३) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ४) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, संबंधित वाणिज्य व व्यवस्थापन महाविद्यालय, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**Swami Ramanand Teerth Marathwada University,
Nanded**

Syllabus

UGC sanctioned Vocational Course

**Curriculum based on the
Choice Based Credit System (CBCS Pattern)
w.e.f. 2019-20**

Name of the Programme:

**B. Voc. (Cost and Management Accountancy)
First Year (Sem. I & II)**

Programme Code: B.Voc. (CMA)

Bachelor of Vocational Studies (B. Voc.) is launched under the scheme of University Grants Commission on skill development based higher education leading to Bachelor of Vocational Studies (B. Voc.) degree with multiple exits as Diploma/Advanced Diploma under the National Skill Qualification framework (NSQF). The B. Voc. Programme incorporate specific job roles and their National Occupational Standards along broad based general education.

Duration of Program:

The duration of Program is 3 years with 4 exit points. After successful completion of-

1. First semester, a Certificate will be awarded to the candidate.
2. Second semester (1st Year) a Diploma will be awarded to the candidate.
3. Fourth semester (2nd Year) an Advance Diploma will be awarded to the candidate.
4. six semester (3rd Year) B. Voc. Degree will be awarded to the candidate

Eligibility criteria for admission: 12th class or equivalent from any stream.

Total number of seats:

B. Voc. (Cost and Management Accountancy): 50

Reservation of Seats: As per rules of SRTM University, Nanded

Curriculum:

(i) Generic Component:

The general education component should adhere to the normal university standards. It should emphasize and offer courses which provide holistic development. However, it should not exceed 40% of the total curriculum.

(ii) Skill Component:

National Skill Development Corporation (NSDC) & Sector Skill Council (SSC) will share the curriculum of the identified job roles which will be aligned to qualification packs and National Occupational Standards.

Multiple entry and exit points

NSQF Level	Skill Component Credits	General Education Credits	Total Credits (Cumulative)	Normal calendar duration	Exit Points/ Awards
4 (Half year)	18	12	30	One Semester	Certificate
5 (Year 1)	36	24	60	Two Semesters	Diploma
6 (Year 2)	36	24	120	Four Semesters	Advanced Diploma
7 (Year 3)	36	24	180	Six Semesters	B.Voc. Degree

Objectives of the B.Voc.

The objectives of B.Voc degree programme are-

- (i) To provide judicious mix of skills relating to a profession and appropriate content of general education
- (ii) To ensure that the students have adequate knowledge and skills, so that they are work ready at each exit point of the programme
- (iii) To provide flexibility to students by means of pre-defined entry and multiple exit points
- (iv) To integrate NSQF within the undergraduate level of higher education in order to enhance employability of the graduates and meet industry requirements. Such graduates apart from meeting the needs of local and national industry are also expected to be equipped to become part of the global workforce and
- (v) To provide vertical mobility to students coming out of 10+2 with vocational subjects; and Community Colleges.

Programme Outcomes:

For B.Voc.the NSQF levels, graded from four to seven are defined in terms of learning outcomes which the learner must possess regardless of whether they are obtained through formal, non formal or informal learning.

The curriculum is designed in a manner that at the end of each year the students can meet below mentioned level descriptors of NSQF.

Level	Process required	Professional Knowledge	Professional skill	Core skill	Responsibility
Level 4	Work in familiar, predictable, routine, situation of clear choice	Factual knowledge of field of knowledge or study	Recall and demonstrate practical skill, routine and repetitive in narrow range of application, using appropriate rule and tool, using quality concepts	Language to communicate written or oral, with required clarity, skill to basic arithmetic and algebraic principles, basic understanding of social political and natural environment	Responsibility for own work and learning
Level 5	Job that requires well developed skill, with clear choice of procedures in familiar context	Knowledge of facts, principles, processes and general concepts, in a field of work or study	A range of cognitive and practical skills required to accomplish tasks and solve problems by selecting and applying basic methods, tools materials and information	Desired mathematical skill, understanding of social, political and some skill of collecting and organizing information, communication.	Responsibility for own work and learning and some responsibility for other's works and learning

Level 6	Demands wide range of specialized technical skill, Clarity of knowledge and practice in broad range of activity involving standard/ non-standard Practices	Factual and theoretical knowledge in broad contexts within a field of work or study	A range of cognitive and practical skills required to generate solutions to specific problems in a field of work or study	Reasonably good in mathematical calculation, understanding of social, political and reasonably good in data collecting organizing information, and logical communication	Responsibility for own work and learning and full responsibility for other's works and learning
Level 7	Requires a command of wide ranging specialized theoretical and practical skill, involving variable routine and non-routine context	Wide ranging, factual and theoretical knowledge in broad contexts within a field of work or study	Wide range of cognitive and practical skills required to generate solutions to specific problems in a field of work or study	Good logical and mathematical skill understanding of social political and natural environment good in collecting and organizing information, communication and presentation skill	Full responsibility for output of group and development

Sr. No.	Semester & Title of Subject	Course Code	Lecture per week	Total Periods	Continuous Assessment	End Semester Examination	Total Marks
	Semester -I						
1.	Fundamentals of Economics and Management	BV- CMA- 1.1	4	54	25	75	100
2.	Fundamentals of Financial Accounting	BV- CMA- 1.2	4	54	25	75	100
3.	Fundamentals of Laws & Ethics	BV- CMA-1.3	4	54	25	75	100
4.	Fundamentals of Business Mathematics and Statistics	BV- CMA- 1.4	4	54	25	75	100
5.	English	BV- CMA-1.5	4	54	25	75	100
6.	Any one course from the SWAYAM-NPTEL list of the Courses* OR Decision Making Using Financial Accounting/Management Skills	BV- CMA-1.6 (A) OR 1.6 (B) OR 1.6 (C)	4	54	25	75	100
7.	Training and project	BV- CMA-1.7	2	28			100

Semester -II							
1.	Financial Accounting (Paper1)	BV-CMA- 2.1	4	54	25	75	100
2.	Commercial and Industrial Laws	BV- CMA- 2.2	4	54	25	75	100
3.	Direct Taxation (Paper1)	BV-CMA- 2.3	4	54	25	75	100
4.	Business Computer Applications	BV- CMA-2.4	4	54	25	75	100
5.	Communicative English	BV- CMA-2.5	4	54	25	75	100
6.	Any one course from the SWAYAM- NPTEL list of the Courses* <i>OR</i> Emotional Intelligence/ Banking Service Skills	BV- CMA- 2.6 (A) OR 2.6 (B)	4	54	25	75	100
7.	Training and project	BV- CMA- 2.7	2	28			100

GUIDELINES FOR CREDIT CALCULATION

- Guidelines used for credit calculation are in alignment with the UGC Guidelines. The below norms are used for computation of credit hours:
- Under Skills Component:
 - Theory: 1 Credit = 15 hours of Teaching
 - Practical/Internship: 1 Credit = 30 hours of training
- Under General Component:
 - Theory: 1 Credit = 15 hours of Teaching
- The below norms are used for computation of credits under B.Voc.
 - 40% weightage has been assigned to Theory
 - 60% weightage has been assigned to Practical/Lab credits/Internship/field work
- One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week. Accordingly, one Credit would mean equivalent of 14-15 periods of 60 minutes each or 28 – 30 hrs of workshops/ labs.

- For internship / field work, the credit weightage for equivalent hours shall be 50% of that for lectures / tutorials.
- For self-learning, based on e-content or otherwise, the credit weightage for equivalent hours of study shall be 50% of that for lectures / tutorials.
- For SWAYAM-NPTEL Course 2 credits (1 course of 8 week or 2 courses of 4 week) will be based on the certificate given by the SWAYAM-NPTEL and 2 credits will be given by the course mentor on the basis of continuous evaluation of students. If the online course is of 3 credits (12 week), the remaining 1 credit will be given by the course mentor on the basis of continuous evaluation of students.
- In semester-VI, a student may be given the option for On-job-training/ internship upto 14 credits under the Skill component (SC).

B. Voc. (Cost and Management Accountancy) First Year Semester-I

Paper No. BV- CMA- 1.1: Fundamentals of Economics and Management

Objective of the course:

1. To gain basic knowledge of Economics
2. Understand basic concept of economics at the macro and micro level
3. To gain basic knowledge of management

Course contents:

Unit I: Basic Concepts of Economics: (10 periods)

Definition of Economics- Wealth, welfare, scarcity and growth, The Fundamentals of Economics, Scope of economics, Micro & Macro Economics-significance, Nature of economics.

Unit II: Basic theories of Economics: (14 periods)

- a. **Theory of Demand** - meaning, determinants of demand, laws of demand elasticity of demand, -price elasticity of demand, income elasticity of demand, cross elasticity of demand,
- b. **Theory of Supply** -meaning, determinants, law of supply

Unit III: Theory of Cost: (10 periods)

Meaning of cost, short-run and long-run costs, average and marginal costs, total, fixed and variable costs, cost function, cost curves, Economics to scale, internal and external economy, Concepts of revenue

Unit IV: Forms of Market: (12 periods)

Meaning of market, Perfect competition- definition, features, price determination, Imperfect competition, Monopoly market- features, Monopolistic competition-features, oligopoly market Pricing strategies in various forms of markets, Definition of Money, Functions,

Unit V: Management Process: (08 periods)

Introduction, planning, organizing, staffing, leading, control, communication, co-ordination, Leadership, Motivation – Concepts & Theories, Decision-making, decision-making process

References:

1. Fundamentals of Basic Economics-M.John Kennedy-Himalaya Publishing House
2. Business Economics(Micro) –D. M. Mithani, Anjali Sane, Himalaya Publishing House

3. Principles of Economics-Dr. H. L. Ahuja
4. Modern Marketing Management-Principles and Practices-R. S. N. Pillai, Bagavathi, S. Chand Publication
5. Principles of Marketing-J.P. Mahajan, AnupamaMahajan, Vikas Publication
6. Marketing Management-Dr.K.Karunakaran-Himalaya Publication
7. Sukshma Arthashastra – Dr. B.G. khatal, Prashant publication, Jalgaon-2013
8. Sthul Arthshastra - Dr. B.G. khatal, Prashant publication, Jalgaon-2014

B. Voc. (Cost and Management Accountancy) First Year Semester-I

Paper No. BV- CMA- 1.2: Fundamentals of Financial Accounting

Objectives of the course:

1. To gain comprehensive understanding of all aspects relating to financial statements & Cost Statement
2. To Understand Principle & Procedure of Accounting & their applications in different situations,
3. To Prepare Accounting for various entities under different situations.
4. To Understand Basic Concepts of Cost Accounting.

Course Contents:

Unit I: Introduction & Accounting Process: (11 periods)

Meaning, Definition, Need, Objectives, Scope of Accounting, Accounting Principles, Accounting Concepts and Conventions, Revenue expenditure and incomes, capital expenditure and income, Double entry system, Books of prime entry, Subsidiary Books, Cash Book, Journal, Ledger, Trial Balance.

Unit II. Rectification of Errors: (11 periods)

Meaning & Need, Types of errors, rectification of errors before preparing Trial Balance rectification of errors after preparing Trial Balance And practical problem on Rectification of errors.

Unit III: Bank Reconciliation Statement: (11 periods)

Meaning, Need, Objectives, Scope, Important and Practical problem on preparation of bank reconciliation statement.

Unit IV: Accounting for Special Transactions: (11 periods)

Consignment Account: Meaning, Needs & importance of Consignment Account, Cost Price, Invoice Price, commission & Valuation of Stock, Joint Venture Account- Introduction of Joint Venture Account, Importance of Joint Venture Account & Practical Problem on it.

Unit V : Final Accounts of a Profit making concern: (10 periods)

Meaning & Importance of Final Accounts of a Profit making concern (for sole proprietorship concern only), Preparation of Trading Account, Profit & Loss Account and Balance Sheet, Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors, Outstanding Expenses, Prepaid Expenses, Income received in advance & Income received but not received.

References:

1. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
2. Book- Keeping & Accountancy (Std XI & XII)- L. N. Chopde & D. H. Choudhari.
3. Book- Keeping & Accountancy (Std XI & XII)-Ashtikar & Duggal.
4. Modern Accountancy Volume – A Mukharjee M. Hanif

B. Voc. (Cost and Management Accountancy) First Year Semester-I

Paper No. BV- CMA- 1.3: Fundamentals of Laws and Ethics

Objectives of the course:

1. To acquire adequate knowledge of the basic concepts of laws
2. To understand the basic knowledge of ethics including allied regulatory compliance and requirements

Course Contents:

- 1. Indian Contracts Act, 1872 Part 1: (12 periods)**
Essential elements of a contract, offer and acceptance, Law relating to sale of goods, Law relating to Partnership business, Essential Elements of a Valid Contract, Classification of Contracts, Types of Offer, Void and Voidable Agreements
- 2. Indian Contract Act, 1872 Part 2: (10 periods)**
Quasi-contracts- Introduction, Features, Types of Quasi-Contracts, Contingent contracts, Essentials of Contingent contracts, Discharge- Breach of contracts, Mode of discharge of contract, Breach of Contract and Remedies for Breach of Contract.
- 3. Sale of Goods Act, 1930: (12 periods)**
Introduction, Definition, Differences between Sale and Agreement to Sell, Definition of Goods, Essentials of Contract of Sale, transfer of ownership, Doctrine of Caveat Emptor, Conditions and Warranties, Types of Implied Conditions and Implied Warranties, Performance of the Contract of Sale, Rights of Unpaid Seller.
- 4. Negotiable Instruments Act, 1881: (10 periods)**
Negotiable Instruments–Characteristics of Negotiable Instruments, Definitions of Promissory Note, Bill of Exchange and Cheque, Difference between Promissory Note, bill of exchange and Cheque, Crossing – Meaning, Definition and Types of Crossing
- 5. Ethics and Business: (10 periods)**
Ethics – Meaning, Importance, “Seven Principles of Public Life” – Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership, relationship between Ethics and Law, Ethics in Business, Needs of Ethics in Business

Reference books:

1. K.R.Bulchandani Business law for management, Himalaya Publication house, Mumbai
2. N.D kapur, Business law, sultan chand and sons Delhi
3. G.K Varshney business regulatory frame work sahyabavan, Agra
4. S.N Maheshvari, Business law, Himalaya publication house, Delhi

**B. Voc. (Cost and Management Accountancy) First Year
Semester-I**

Paper No. BV- CMA- 1.4:

Fundamentals of Business Mathematics and Statistics

Objectives of the course:

1. To Understand the basic concepts of basic statistics
2. To Demonstrate to explain the relevance and use of statistical tools for analysis and forecasting

Course Contents:

1. Arithmetic operations: (10 periods)

Meaning, properties, ratio of equality and inequality, different kinds of ratios- compound ratio, duplicate ratio, triplicate ratio, sub-duplicate ratio, and sub triplicate ratios, continued ratios, proportions – basic rules and illustrations, Simple and Compound interest, Arithmetic Progression and Geometric Progression, Numerical problems

2. Introduction to Statistics (10 periods)

Introduction to Statistics, meaning, definition, importance and scope of statistics, limitations of statistics, Collection of Data, Diagrammatic Representation of Data, Frequency Distribution, Graphical Representation of Frequency Distribution

3. Measuring central tendency and dispersion: (12periods)

Meaning and concepts of Central Tendency, Measures of central tendency - Mean Median, Mode: Merits and Demerits of Mean Median, Mode, Numerical problems
Meaning and concepts of Dispersion
Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variation, its coefficient
Measurement of Skewness
Numerical problems

4. Correlation and Regression: (14periods)

Meaning, Definitions and types Correlation
Karl Pearson's- Simple Correlation, Rank Correlation
Probable Error
Regression Analysis- Meaning and concepts of Regression, Regression Lines, Regression Equations through Regression Coefficients, Relation between Correlation and Regression, Numerical problems

5. Probability: (08 periods)

Probability: Random Experiment or Trial, Events, Sample space, Complementary Events, Favorable Cases, Measurement of Probability, Theorem of Probability, Bayes' Theorem, ODDS, Numerical problems

Reference books:

1. Statistical Methods - S. C. Gupta
2. Fundamentals of Statistics - S. D. Gupta
3. Statistics (Theory, Methods & Applications) - Sanehti&Kapur.
4. Business Statistics – G. V. Kibhojkar
5. Sankhiki Paddhati - Dr. B.G. khatal, Second Edition 2017, Prashant publication, Jalgaon

**B. Voc. (Cost and Management Accountancy) First Year
Semester-I**

Paper No. BV- CMA- 1.5: English

Objective of the course:

To develop the abilities/skills that can help a professional communicate, corroborate, convince, evaluate and look into the continuing as well as the upcoming trends of the corporate world from time to time

Course Contents:

- 1. Introduction and Aspects of Soft Skill: (12 Periods)**
Introduction to Soft Skills, Aspects of Soft Skills, Effective Communication Skills, Classification of Communication, Personality Development, Positive Thinking, Telephonic Communication Skills, Communicating Without Words, Paralanguage
- 2. Business Communication Skills: (12 Periods)**
Proxemics, Haptics - The Language of Touch, Meta-communication, Listening Skills, Types of Listening, Negotiation Skills, Culture as Communication, Organizational Communication, Communication Breakdown, Advanced Writing Skills, Principles of Business Writing, Types of Business Writing
- 3. Business Reporting Skills: (10 Periods)**
Business Writing, Business Letters, Business Letters- Format and Style, Types of Business Letter, Writing Reports, Types of Report, Strategies for Report Writing, Evaluation and Organization of Data, Structure of Report, Report Style, Group Communication Skills
- 4. Planning for Presentation: (12 Periods)**
Leadership Skills, Group Discussion, Group Discussion, Meeting Management, Adaptability & Work Ethics, Advanced Speaking Skills, Oral Presentation, Speeches & Debates, Combating Nervousness, Patterns & Methods of Presentation, Oral Presentation Planning & Preparation.
- 5. Business presentation and critical thinking: (08 Periods)**
Making Effective Presentations, Speeches for Various Occasions, Interviews, Planning & Preparing Effective Resume, Drafting an Effective Resume, Facing Job Interviews, Emotional Intelligence & Critical Thinking, Applied Grammar.

Reference books:

1. Butterfield, Jeff. Soft Skills for Everyone. New Delhi: Cengage Learning. 2010.
2. Chauhan, G.S. and Sangeeta Sharma. Soft Skills. New Delhi: Wiley. 2016.
3. Goleman, Daniel. Working with Emotional Intelligence. London: Banton Books.1998
4. Hall, Calvin S. et al. Theories of Personality. New Delhi: Wiley. rpt. 2011.
5. Holtz, Shel. Corporate Conversations. New Delhi: PHI. 2007.
6. Kumar, Sanajy and PushpLata. Communication Skills. New Delhi: OUP. 2011.
7. Lucas, Stephen E. The Art of Public Speaking. McGraw-Hill Book Co. International Edition, 11th Ed. 2014.
8. Penrose, John M., et al. Business Communication for Managers. New Delhi: Thomson South Western. 2007.
9. Sharma, R.C. and Krishna Mohan. Business Correspondence and Report Writing. New Delhi: TMH. 2016.
10. Sharma, Sangeeta and Binod Mishra. Communication Skills for Engineers and Scientists. New Delhi: PHI Learning. 2009, 6th Reprint 2015.
11. Thorpe, Edgar and Showick Thorpe. Winning at Interviews. Pearson Education. 2004.
12. Turk, Christopher. Effective Speaking. South Asia Division: Taylor & Francis. 1985.

B. Voc. (Cost and Management Accountancy) First Year Semester-I

Paper No. BV- CMA- 1.6 (A): SWAYAM-NPTEL Course OR (B) DMFA/(C) MANAGEMENT SKILLS

Any one course from the SWAYAM-NPTEL list of the Courses*
OR Decision Making Using Financial Accounting OR
(C) Management Skills

Paper No. BV- CMA- 1.6 (A): SWAYAM-NPTEL Course

As per the UGC 'Credit Framework for online learning courses through SWAYAM, Regulation 2016'; maximum upto 20% online courses can be allowed to be counted for credit. Grades earned by successful students studying in conventional courses shall be transferred to the academic record of such Students. For SWAYAM-NPTEL Course 2 credits (1 course of 8 week or 2 courses of 4 week) will be based on the certificate given by the NPTEL and 2 credits will be given by the course mentor. If the online course is of 3 credits (12 week), the remaining 1 credit will be given by the course mentor on the basis of continuous evaluation of students.

If a student fails in the opted SWAYAM-NPTEL course, s/he will have two choices; he can opt for another SWAYAM course of equivalent credit in the next semester, or he can revert to the traditional exempted course offered by the university. Such student's claim to attend classes for the said course and undergo continuous assessment will remain unaffected. Such a student will be able to undertake the traditional course under the mentor in the immediate succeeding semester so as to avoid any loss of semester.

Paper No. BV- CMA- 1.6 (B): Decision Making Using Financial Accounting

Objective of the course:

This course aims at developing skills to understand, evaluate and use financial information in business decision making. The course will introduce participants to develop an understanding of the important tools and techniques used in analyzing financial information.

Course Contents:

- 1. Basic concepts of Financial Accounting: (12 Periods)**
Conceptual Basis of Financial Accounting, Concepts and Interactions of Financial Statements, Accounting Records and Systems, Credit and debit Journal and Ledger
- 2. Financial Statements: Balance sheet and Income Statement: (12 Periods)** Concepts, Components, How to prepare Balance sheet and Income Statement, Problems

3. **Financial Statements: Cash flow Statement:** (10 Periods)
Concepts, Components, How to prepare Cash flow Statement, Problems
4. **Financial Statement Analysis:** (12 Periods)
Reading financial statements, Financial Ratios
5. **Accounting Fraud and Governance:** (08 Periods)
Case studies of accounting frauds and governance

Reference books:

1. Accounting: Text and Cases; Robert N Anthony, David F Hawkins and Kenneth A Merchant
2. Management Accounting; Atkinson, Kaplan, Young, Matsumura and Kumar; Pearson Education Asia.
3. Accounting for Management, S.K. Bhattacharyya & John Dearden, Vikas Publishing House Pvt. Ltd.
4. Introduction to Financial Accounting, Charles T Horngren, Prentice Hall Publication

Paper No. BV- CMA- 1.6 (C): Management Skills

Course Objectives:

- 1 Students develop and understanding of important concept of management skills
- 2 To Know how the skills apply into working effectively within organisation
- 3 To help students develop skills necessary to performance
- 4 To provide Opportunities to practice important management skills

Outcomes:

After acquired the skills of management students be capable

- 1 Improve the technical skill and ability
- 2 students can develop his analytical ability & competent use of tool, work resolved the solve the problems
- 3 It help to coordinate and resolved the conflict within organisations
- 4 It can develop the team work 5 It help to develop integrity, self-awareness dedication, external conduct amongst the people

Pre- requisite:

Classroom, Board, Notes, E-learning, PPT, DVD, Books, Lectures, etc.

Course Contents:

Chapter 1: Decision Making Skill Introduction, Concept, decision making, importance of decision making, Challenges in the process of decision making.

Chapter 2: Time Management Skill Introduction, concept, Importance, steps and Techniques of time management, Hurdles of effective time managements

Chapter 3: Presentation Skill Definition, Types, benefits Subject selection

Chapter 4: Communication Skill Concept, Forms of communication, Channels, process of communication

Suggested Readings:

1. Stoner, Freeman, Gilbert Jr. : Management (Pearson education)
2. Kootz,O'Donnell , Weighrich : Essentials of Management
3. Michael, J. Stahl: Management -Total Quality in a global environment (Blackwell Business)
4. Newman, Warren and Summer: The Process of Management, Concept, Behaviour & Practice.
5. Brech , E.F.L. : Principles and Practice of Management
6. Drucker , P.F. : Managements , Tasks , Responsibilities , Practices
7. Asha Kaul : Effective Business Communication (PHI)
8. RonLudlow, Fergus Panton : The Essence of Effective Communication(PHI)
9. Efrain , jae, david , H. Micheal : Electronic Commerce : A Managerial Perspective (Pearson Education)
10. Carr D.K. and Johansson H.J. - Best Practices in Re-engineering (MGH)

B. Voc. (Cost and Management Accountancy) First Year Semester-I
Paper No. BV- CMA- 1.7: Training and project

Objectives of the course:

The objective of the course is to obtain the practical experience related with the subjects. The details of the training and project work will be informed to the students by the Training and Project supervisor/ subject mentor.

B.Voc.(Cost and Management Accountancy) First Year Semester-II

Paper No.BV-CMA- 2.1:Financial Accounting (I)

Objectives of the course:

1. To gain understanding and to provide working knowledge of accounting concepts,
2. To understand detailed procedures and documentation involved in financial accounting system,
3. To prepare necessary financial statements related to different business entities,
4. To construct financial statements for understandability and relevance of stakeholders.

Course contents:

1. Accounting Standards: (11 periods)

Introduction, Significance, Scope of Accounting Standards, Accounting Standard Board, Indian Accounting Standards, AS – 1: Disclosure of Accounting Policies, AS – 2: Valuation of Inventories, AS – 10: Property, Plant and Equipment.

2. Final Accounts of a Not-for-Profit Making Concern: (11 periods)

Meaning & Importance of Final Accounts of a Not-for- Profit making concern, Preparation of Receipts and Payments Account, Preparation of Income and Expenditure Account, Preparation of Balance Sheet, After Solving Additional Information.

3. Accounting for Special Transactions: (11 periods)

Bill of Exchange: Meaning, Needs & Importance of Bill of Exchange, Parties in Bills of Exchange, Treatment of Discount in the Books of the Bank, Practical problem on it. (Excluding accommodation bill & Insolvency)

4. Hire Purchase System: (11 periods)

Meaning, features & importance, legal provisions of Hire Purchase Act, Journal entries in the books of Vendee and Vendor, preparation of various accounts in the ledger in the books of hire purchaser and seller and practical problems on it.

5. Accounting in Computerized Environment: (10 periods)

Meaning, Importance, Needs, Significance, Scope, Features of Computerized Accounting, Grouping of Accounts, Ledger hierarchy, Accounting, Packages and their selection criteria.

References:

1. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
2. Book- Keeping & Accountancy (Std XI & XII)- L. N. Chopde& D. H. Choudhari.
3. Book- Keeping & Accountancy (Std XI & XII)-Ashtikar& Duggal.
4. Modern Accountancy Volume – A Mukharjee M. Hanif
5. Advances Accounting – Dr. Shukla & Dr Gerewal

B. Voc. (Cost and Management Accountancy) First Year Semester-II

Paper No. BV- CMA-2.2: Commercial and Industrial Laws

Objectives of the course:

1. To explain fundamental aspects of laws relevant for a business entity
2. To understand the principles of corporate governance and ability to implement and report compliance
3. To create awareness and understanding of the ethical values

Course contents:

- 1. Special Contract under Indian Contract Act, 1872: (10 Periods)**
E-contracts, Contract of Indemnity and Guarantee, Bailment and Pledge – rights and Duties of Bailor and Bailee, Difference between Bailment and Pledge, Contracts of Agency
- 2. The Consumer Protection Act, 2019: (12 periods)**
Introduction, Important definitions, Rights of Consumers, Types of Consumer Dispute Redressal Commission- Central Council, State Council, District Council, Central Consumer Protection Authority (CCPA), Rules for E-Commerce and Unfair Trade Practices,
- 3. Negotiable Instruments Act, 1881: (10 Periods)**
Definition and features of Negotiable Instrument, parties to the instrument, Holder in due course, Crossing, Endorsement and Material Alteration, Acceptance, Assignment and Negotiation, Rights and liabilities of Parties, Dishonor of a Negotiable Instrument.
- 4. Factories Act, 1948: (12 Periods)**
Introduction, important definition- Manufacturing process, Worker, Factory. Occupier- Duties and Responsibilities of Occupier, Working hours and holidays for factory workers, Facilities provided to the factory workers, persons prohibited to employ in the factory, Wages during leave period
- 5. Payment of Gratuity Act, 1972: (12 Periods)**
Introduction, important definition- Employee, Employer, Family, Retirement, Superannuation, Continuance in Service, Payment of Gratuity, Forfeiture of gratuity. Controlling Authority- powers of Controlling Authority, Exemption of employer from liability in certain cases

Reference books:

1. K.R. Bulchandani Business law for management, Himalaya Publication house, Mumbai
2. N.D. Kapur, Business law, Sultan Chand and Sons Delhi
3. G.K. Varshney Business regulatory framework Sahityabavan, Agra
4. S.N. Maheshwari, Business law, Himalaya Publication house, Delhi

**B. Voc. (Cost and Management Accountancy) First Year
Semester-II**

Paper No. BV- CMA-2.3: Direct Taxation (I)

Objectives of the course:

1. Understand the basic principles underlying the Income Tax Act,
2. Compute the taxable income of an assessee,

Course Contents:

- 1. Basic concepts of Direct Tax: (8 Periods)**
Introduction, Direct Tax & Indirect Tax, Basic principles for charging Income Tax, Assessment Year, Previous Year, Assessee, Person, Income, Heads of Income, Gross Total Income, Agriculture income, income which do not form part of total income
- 2. Income Under the Head Salaries: (10 Periods)**
Definition, Basic Elements of Salary, Gratuity, pension, Leave Salary Encashment, Allowances, Perquisite, Standard Deduction, Tax on employment or professional tax, Retrenchment Compensation, Annuity, Numerical problems.
- 3. Income Under the Head House Property : (12 Periods)**
Chargeability, Exempted properties, Let out property, Computation of Income, Taxes levied by local authority (Municipal Tax), Deductions u/s 24, Self-occupied property [Sec. 23(2)(a)], Partly self-occupied and partly let-out [Sec. 23(3)], Recovery of unrealized rent and Arrears Rent [Sec. 25A], Numerical problems.
- 4. Income Under the Head Profit and Gains of Business or Profession : (12 Periods)**
Meaning of Business & Profession, Income chargeable under the head Profits & gains of business or profession [Sec. 28], Incomes not taxable under the head Profits and gains of business or profession, Expenditures allowed as deduction, Specific Deductions, Numerical problems.
- 5. Income Under the Head Capital Gain & Other Sources : (12 Periods)**
Income Under the Head Capital Gain, Computation of Capital Gains [Sec. 48], Computation of Long Term Capital Gain (LTCG), Computation of Short Term Capital Gain (STCG), Deduction from capital gain under Section 54, Numerical problems.

Reference Book:

1. Taxman : Student guide to income tax by Dr. VinodSinghaniya, Dr. Monica Sighaniya
2. Kalyani Publishers: Income Tax law and Practice by V P Gaur, D.B Narang, Puja Gaur, Rajeev Puri.
3. ShityaBhawan : Direct Tax Law and Practices By Dr.H.CMharotra Dr. S.P Goyal

B. Voc. (Cost and Management Accountancy) First Year Semester-II
Paper No. BV- CMA- 2.4: Business Computer Applications

Objectives of the course:

1. To give the basic knowledge of computer to the students
2. To know the recent developments in Information Technology
3. To Develop knowledge about Word, Excel, PowerPoint & Internet

Course Contents:

- 1. Computer Fundamentals and Operating System: (08 Periods)**
Introduction to Computer, Computer System, Essentials and part of computers to run the system, Memory, Input-Output Devices, Introduction of operating system, Overview, Windows Operating System
- 2. MS-Word: (14 Periods)**
Introduction of MS Word, Document – creation, editing, printing. Making Tables, Spell Check and Grammar Check, Finding, Replacing and Proofing Text, Bullets & Numbering, Tabs, Paragraph Formatting, Page Formatting, Insertion of Page no, Header and Footer, Converting word document to web document, PDF Files
- 3. MS Excel: (12 Periods)**
Introduction, Creating a workbook, Using sheets in a workbook, Editing, Copying, Formatting Data, Cell Referencing, Application of Auto/Advance Filter, Sorting, Subtotal, Mathematical, Logical, Statistical and Financial function, Pivot Tables and Charts
- 4. MS PowerPoint and MS Access: (12 Periods)**
Introduction, Opening a presentation, Adding Slides, Fonts, styles, effect, alignment, text direction, Background Themes and Styles, Tables, Charts, Graphs, Clip Art/Scanned Object, Project on preparation of Power point presentation, Overview of MS Access, Data Compiling in Access, Different Objects of MS Access, Tables, Queries, Forms, Reports, Database Concepts-Data, DBMS, RDBMS.
- 5. Web Technology: (08 Periods)**
Basic Concept of Internet, Services and Languages used in Internet, Types of Internet Connection, Address, Protocol, Browsers, Difference between Internet, Intranet, Extranet, www.

Reference Book:

1. Dr. Jitendra Ahirrao - Fundamentals of Information Technology – Kailash Publication, Aurangabad.
2. V. Rajaraman – Fundamentals of Computers – Prentice Hall of India, New Delhi.
3. Kapur V.K. – Computer & Information Technology – Sultan Chand & Sons, New Delhi.

B. Voc. (Cost and Management Accountancy) First Year Semester-II
Paper No. BV- CMA- 2.5: Communicative English

Objectives of the course:

1. To develop professionals with idealistic, practical and moral values.
2. To develop communication and problem solving skills
3. To increase confidence and enthusiasm
4. To develop effective presentation skills.
5. To develop all-round personalities with a mature outlook to function effectively in different circumstances

Course Contents:

- 1. Sounds in English: (14 Periods)**
Standard Language and Queen's English Phonemes of English: Vowels, Phonemes of English: Diphthongs and Consonants Stress and Rhythm Intonation, Phonemic Transcription
- 2. Voice and Delivery: (10Periods)**
Voice and Personality, How to Improve Voice, How to Improve Delivery Pace, Pause, Pitch, Volume Modulation Resonance
- 3. Basic Conversation Skills: (10Periods)**
Greetings and making introductions, asking for information and giving instructions, Making requests, Agreeing and disagreeing, Making recommendations
- 4. Appearing in Interviews and taking Interviews: (10Periods)**
Interviewing Skills, Appearing in an Interview, Conducting an Interview, Analysis of a bad interview, Analysis of a good interview
- 5. Making and Assessing Presentations: (10Periods)**
How to Make Successful Presentations, How to Make Successful Presentations, Analysis of a Bad Presentation, Analysis of a Good Presentation

Reference Books:

1. Prentice-Hall of India Pvt.Ltd,A Course in Phonetics and Spoken English, Sethi J, Dhamija P.V
2. Cambridge Edition 4th 2010, English Phonetics And Phonology: A Practical Course 4th Edition,Peter Roach
3. Arihant2012, Conversation Skills for All Occasions. Gupta
4. Mihails Konoplovs, Conversation Skills for Beginners, Blake Dale
5. Goodwill Publishing House, Interview Skills,Paul D.S, Kaur Manpreet

B. Voc. (Cost and Management Accountancy) First Year Semester-II

Paper No. BV- CMA- 2.6 (A): SWAYAM-NPTEL Course OR

Paper No. BV- CMA-2.6 (B): Emotional Intelligence OR

Paper No. BV- CMA-2.6(C)Banking Service Skills

Paper No. BV- CMA- 2.6 (A): SWAYAM-NPTEL Course

As per the UGC 'Credit Framework for online learning courses through SWAYAM, Regulation 2016'; maximum up to 20% online courses can be allowed to be counted for credit. Grades earned by successful students studying in conventional courses shall be transferred to the academic record of such Students. For SWAYAM-NPTEL Course 2 credits (1 course of 8 week or 2 courses of 4 week) will be based on the certificate given by the NPTEL and 2 credits will be given by the course mentor. If the online course is of 3 credits (12 week), the remaining 1 credit will be given by the course mentor on the basis of continuous evaluation of students.

If a student fails in the opted SWAYAM-NPTEL course, s/he will have two choices; he can opt for another SWAYAM course of equivalent credit in the next semester, or he can revert to the traditional exempted course offered by the university. Such student's claim to attend classes for the said course and undergo continuous assessment will remain unaffected. Such a student will be able to undertake the traditional course under the mentor in the immediate succeeding semester so as to avoid any loss of semester.

Paper No. BV- CMA-2.6 (B): Emotional Intelligence

Objectives of the course:

This course is designed to sensitize the participants about the concept, theory and applications of emotional intelligence. The participants will get to know the added advantage of EQ the software of the brain over the hardware (EQ). This programme will also explore how our hearts rule over our heads for creative creation.

- 1. Introduction: (14 Periods)**
Introduction to emotion, intelligence & wisdom; Concept, theory, measurement and applications of intelligence
- 2. Basic concepts of Emotional Intelligence-I: (10Periods)**
Emotional intelligence: concept, theory and measurements; Correlates of emotional intelligence
- 3. Basic concepts of Emotional Intelligence-II: (10Periods)**
Emotional intelligence, culture, schooling and happiness; for enhancing emotional intelligence EQ mapping

- 4. Stress Management:** (10Periods)
Managing stress, suicide prevention, through emotional intelligence, spirituality and meditation
- 5. Application of emotional intelligence:** (10Periods)
Application of emotional intelligence at family, school and workplace

Reference Books:

1. Emotional Intelligence: Perspectives in Organizations by Rabindra Kumar Pradhan and Purnima Mathur (Academic Excellence Pvt Ltd, New Delhi, 2008)
2. Human Resources Management in Indian: Emerging Issues & Challenges by Dr. Rabindra Kumar Pradhan & Chinmay Kumar Poddar (New Century Publications, New Delhi, 2013)
3. Emotional Intelligence: Optimizing Human Performance at Work by Rabindra Kumar Pradhan & Nutankumar Thingujam (Lap Lambert Publisher, Germany, 2012)

Paper No. BV- CMA-2.6(C): Banking Service Skills

Course Objectives:

- 1 To enlighten the students with Introduction of banking concept and dynamic services
- 2 To expose the student to Banking operations and management
- 3 To enable the students familising with banking law and practice
- 4 To assist to students in understanding corporate law affecting the operations of banks
- 5 To enable the students awarding with credit aspects CASA banking products

Course Outcomes

- 1 It is helpful to acquaint the knowledge of banking procedure
- 2 It is helpful to understand the detail knowledge of banking and financial situations
- 3 It is helpful to enable Banking, Economics, and management experience

Course Contents:

Unit I:

Introduction to Banking: Banking History, Types of Banking in India, Banking Functions, different types of Products and services, Challenges of Banking,

Unit II :

Basics of Banking Types of deposits, features and benefits, savings- current, fixed, and recurring deposits, types of Loans, retail lending, secured and unsecured.

Unit III :

Account opening Process: Account Opening, filling the various banking forms, KYC form, filling the loan application, submission of necessary documents.

Unit IV : Banking Operations Underwriting rules and regulations, governing accounts opening process Transactions in Bank account: cash transfer, clearing, ECS, ATM, Pos payment wallets, Services channels

Internet, Mobile

Reference Books:

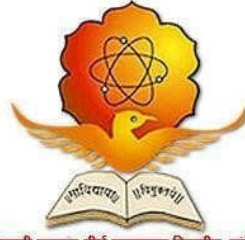
1. Banking Law, Theory and Practice – Sundaram and Varshney – Sultan Chand Co.,
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.
4. Indian Banking – Parameswaran – S.Chand and Co,
5. Banking Law Theory and Practice – Tanon
6. Banking Law Theory and Paractice – Sherlaker & Sherlaker.
7. Indian Banking System – Dr. Maroti Kachave, Dr. Ramakant Ghadge, Dr. Balaji Kamble – Shradha Publication Solapur

B. Voc. (Cost and Management Accountancy) First Year Semester-II

Paper No. BV- CMA-2.7: Training and project

Objectives of the course:

The objective of the course is to obtain the practical experience related with the subjects. The details of the training and project work will be informed to the students by the Training And Project Supervisor/ subject mentor



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**Swami Ramanand Teerth Marathwada University,
Nanded**

Syllabus

UGC sanctioned Vocational Course

**Curriculum based on the
Choice Based Credit System (CBCS Pattern)
w.e.f. 2019-20**

Name of the Programme:

**B. Voc. (Cost and Management Accountancy)
First Year (Sem. I & II)**

Programme Code: B.Voc. (CMA)

Bachelor of Vocational Studies (B. Voc.) is launched under the scheme of University Grants Commission on skill development based higher education leading to Bachelor of Vocational Studies (B. Voc.) degree with multiple exits as Diploma/Advanced Diploma under the National Skill Qualification framework (NSQF). The B. Voc. Programme incorporate specific job roles and their National Occupational Standards along broad based general education.

Duration of Program:

The duration of Program is 3 years with 4 exit points. After successful completion of-

1. First semester, a Certificate will be awarded to the candidate.
2. Second semester (1st Year) a Diploma will be awarded to the candidate.
3. Fourth semester (2nd Year) an Advance Diploma will be awarded to the candidate.
4. six semester (3rd Year) B. Voc. Degree will be awarded to the candidate

Eligibility criteria for admission: 12th class or equivalent from any stream.

Total number of seats:

B. Voc. (Cost and Management Accountancy): 50

Reservation of Seats: As per rules of SRTM University, Nanded

Curriculum:

(i) Generic Component:

The general education component should adhere to the normal university standards. It should emphasize and offer courses which provide holistic development. However, it should not exceed 40% of the total curriculum.

(ii) Skill Component:

National Skill Development Corporation (NSDC) & Sector Skill Council (SSC) will share the curriculum of the identified job roles which will be aligned to qualification packs and National Occupational Standards.

Multiple entry and exit points

NSQF Level	Skill Component Credits	General Education Credits	Total Credits (Cumulative)	Normal calendar duration	Exit Points/ Awards
4 (Half year)	18	12	30	One Semester	Certificate
5 (Year 1)	36	24	60	Two Semesters	Diploma
6 (Year 2)	36	24	120	Four Semesters	Advanced Diploma
7 (Year 3)	36	24	180	Six Semesters	B.Voc. Degree

Objectives of the B.Voc.

The objectives of B.Voc degree programme are-

- (i) To provide judicious mix of skills relating to a profession and appropriate content of general education
- (ii) To ensure that the students have adequate knowledge and skills, so that they are work ready at each exit point of the programme
- (iii) To provide flexibility to students by means of pre-defined entry and multiple exit points
- (iv) To integrate NSQF within the undergraduate level of higher education in order to enhance employability of the graduates and meet industry requirements. Such graduates apart from meeting the needs of local and national industry are also expected to be equipped to become part of the global workforce and
- (v) To provide vertical mobility to students coming out of 10+2 with vocational subjects; and Community Colleges.

Programme Outcomes:

For B.Voc.the NSQF levels, graded from four to seven are defined in terms of learning outcomes which the learner must possess regardless of whether they are obtained through formal, non formal or informal learning.

The curriculum is designed in a manner that at the end of each year the students can meet below mentioned level descriptors of NSQF.

Level	Process required	Professional Knowledge	Professional skill	Core skill	Responsibility
Level 4	Work in familiar, predictable, routine, situation of clear choice	Factual knowledge of field of knowledge or study	Recall and demonstrate practical skill, routine and repetitive in narrow range of application, using appropriate rule and tool, using quality concepts	Language to communicate written or oral, with required clarity, skill to basic arithmetic and algebraic principles, basic understanding of social political and natural environment	Responsibility for own work and learning
Level 5	Job that requires well developed skill, with clear choice of procedures in familiar context	Knowledge of facts, principles, processes and general concepts, in a field of work or study	A range of cognitive and practical skills required to accomplish tasks and solve problems by selecting and applying basic methods, tools materials and information	Desired mathematical skill, understanding of social, political and some skill of collecting and organizing information, communication.	Responsibility for own work and learning and some responsibility for other's works and learning

Level 6	Demands wide range of specialized technical skill, Clarity of knowledge and practice in broad range of activity involving standard/ non-standard Practices	Factual and theoretical knowledge in broad contexts within a field of work or study	A range of cognitive and practical skills required to generate solutions to specific problems in a field of work or study	Reasonably good in mathematical calculation, understanding of social, political and reasonably good in data collecting organizing information, and logical communication	Responsibility for own work and learning and full responsibility for other's works and learning
Level 7	Requires a command of wide ranging specialized theoretical and practical skill, involving variable routine and non-routine context	Wide ranging, factual and theoretical knowledge in broad contexts within a field of work or study	Wide range of cognitive and practical skills required to generate solutions to specific problems in a field of work or study	Good logical and mathematical skill understanding of social political and natural environment good in collecting and organizing information, communication and presentation skill	Full responsibility for output of group and development

Sr. No.	Semester & Title of Subject	Course Code	Lecture per week	Total Periods	Continuous Assessment	End Semester Examination	Total Marks
	Semester -I						
1.	Fundamentals of Economics and Management	BV- CMA- 1.1	4	54	25	75	100
2.	Fundamentals of Financial Accounting	BV- CMA- 1.2	4	54	25	75	100
3.	Fundamentals of Laws & Ethics	BV- CMA-1.3	4	54	25	75	100
4.	Fundamentals of Business Mathematics and Statistics	BV- CMA- 1.4	4	54	25	75	100
5.	English	BV- CMA-1.5	4	54	25	75	100
6.	Any one course from the SWAYAM-NPTEL list of the Courses* OR Decision Making Using Financial Accounting/Management Skills	BV- CMA-1.6 (A) OR 1.6 (B) OR 1.6 (C)	4	54	25	75	100
7.	Training and project	BV- CMA-1.7	2	28			100

Semester -II							
1.	Financial Accounting (Paper1)	BV-CMA- 2.1	4	54	25	75	100
2.	Commercial and Industrial Laws	BV- CMA- 2.2	4	54	25	75	100
3.	Direct Taxation (Paper1)	BV-CMA- 2.3	4	54	25	75	100
4.	Business Computer Applications	BV- CMA-2.4	4	54	25	75	100
5.	Communicative English	BV- CMA-2.5	4	54	25	75	100
6.	Any one course from the SWAYAM- NPTEL list of the Courses* <i>OR</i> Emotional Intelligence/ Banking Service Skills	BV- CMA- 2.6 (A) OR 2.6 (B)	4	54	25	75	100
7.	Training and project	BV- CMA- 2.7	2	28			100

GUIDELINES FOR CREDIT CALCULATION

- Guidelines used for credit calculation are in alignment with the UGC Guidelines. The below norms are used for computation of credit hours:
- Under Skills Component:
 - Theory: 1 Credit = 15 hours of Teaching
 - Practical/Internship: 1 Credit = 30 hours of training
- Under General Component:
 - Theory: 1 Credit = 15 hours of Teaching
- The below norms are used for computation of credits under B.Voc.
 - 40% weightage has been assigned to Theory
 - 60% weightage has been assigned to Practical/Lab credits/Internship/field work
- One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week. Accordingly, one Credit would mean equivalent of 14-15 periods of 60 minutes each or 28 – 30 hrs of workshops/ labs.

- For internship / field work, the credit weightage for equivalent hours shall be 50% of that for lectures / tutorials.
- For self-learning, based on e-content or otherwise, the credit weightage for equivalent hours of study shall be 50% of that for lectures / tutorials.
- For SWAYAM-NPTEL Course 2 credits (1 course of 8 week or 2 courses of 4 week) will be based on the certificate given by the SWAYAM-NPTEL and 2 credits will be given by the course mentor on the basis of continuous evaluation of students. If the online course is of 3 credits (12 week), the remaining 1 credit will be given by the course mentor on the basis of continuous evaluation of students.
- In semester-VI, a student may be given the option for On-job-training/ internship upto 14 credits under the Skill component (SC).

B. Voc. (Cost and Management Accountancy) First Year Semester-I

Paper No. BV- CMA- 1.1: Fundamentals of Economics and Management

Objective of the course:

1. To gain basic knowledge of Economics
2. Understand basic concept of economics at the macro and micro level
3. To gain basic knowledge of management

Course contents:

Unit I: Basic Concepts of Economics: (10 periods)

Definition of Economics- Wealth, welfare, scarcity and growth, The Fundamentals of Economics, Scope of economics, Micro & Macro Economics-significance, Nature of economics.

Unit II: Basic theories of Economics: (14 periods)

- a. **Theory of Demand** - meaning, determinants of demand, laws of demand elasticity of demand, -price elasticity of demand, income elasticity of demand, cross elasticity of demand,
- b. **Theory of Supply** -meaning, determinants, law of supply

Unit III: Theory of Cost: (10 periods)

Meaning of cost, short-run and long-run costs, average and marginal costs, total, fixed and variable costs, cost function, cost curves, Economics to scale, internal and external economy, Concepts of revenue

Unit IV: Forms of Market: (12 periods)

Meaning of market, Perfect competition- definition, features, price determination, Imperfect competition, Monopoly market- features, Monopolistic competition-features, oligopoly market Pricing strategies in various forms of markets, Definition of Money, Functions,

Unit V: Management Process: (08 periods)

Introduction, planning, organizing, staffing, leading, control, communication, co-ordination, Leadership, Motivation – Concepts & Theories, Decision-making, decision- making process

References:

1. Fundamentals of Basic Economics-M.John Kennedy-Himalaya Publishing House
2. Business Economics(Micro) –D. M. Mithani, Anjali Sane, Himalaya Publishing House

3. Principles of Economics-Dr. H. L. Ahuja
4. Modern Marketing Management-Principles and Practices-R. S. N. Pillai, Bagavathi, S. Chand Publication
5. Principles of Marketing-J.P. Mahajan, AnupamaMahajan, Vikas Publication
6. Marketing Management-Dr.K.Karunakaran-Himalaya Publication
7. Sukshma Arthashastra – Dr. B.G. khatal, Prashant publication, Jalgaon-2013
8. Sthul Arthshastra - Dr. B.G. khatal, Prashant publication, Jalgaon-2014

B. Voc. (Cost and Management Accountancy) First Year Semester-I

Paper No. BV- CMA- 1.2: Fundamentals of Financial Accounting

Objectives of the course:

1. To gain comprehensive understanding of all aspects relating to financial statements & Cost Statement
2. To Understand Principle & Procedure of Accounting & their applications in different situations,
3. To Prepare Accounting for various entities under different situations.
4. To Understand Basic Concepts of Cost Accounting.

Course Contents:

Unit I: Introduction & Accounting Process: (11 periods)

Meaning, Definition, Need, Objectives, Scope of Accounting, Accounting Principles, Accounting Concepts and Conventions, Revenue expenditure and incomes, capital expenditure and income, Double entry system, Books of prime entry, Subsidiary Books, Cash Book, Journal, Ledger, Trial Balance.

Unit II. Rectification of Errors: (11 periods)

Meaning & Need, Types of errors, rectification of errors before preparing Trial Balance rectification of errors after preparing Trial Balance And practical problem on Rectification of errors.

Unit III: Bank Reconciliation Statement: (11 periods)

Meaning, Need, Objectives, Scope, Important and Practical problem on preparation of bank reconciliation statement.

Unit IV: Accounting for Special Transactions: (11 periods)

Consignment Account: Meaning, Needs & importance of Consignment Account, Cost Price, Invoice Price, commission & Valuation of Stock, Joint Venture Account- Introduction of Joint Venture Account, Importance of Joint Venture Account & Practical Problem on it.

Unit V : Final Accounts of a Profit making concern: (10 periods)

Meaning & Importance of Final Accounts of a Profit making concern (for sole proprietorship concern only), Preparation of Trading Account, Profit & Loss Account and Balance Sheet, Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors, Outstanding Expenses, Prepaid Expenses, Income received in advance & Income received but not received.

References:

1. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
2. Book- Keeping & Accountancy (Std XI & XII)- L. N. Chopde & D. H. Choudhari.
3. Book- Keeping & Accountancy (Std XI & XII)-Ashtikar & Duggal.
4. Modern Accountancy Volume – A Mukharjee M. Hanif

B. Voc. (Cost and Management Accountancy) First Year Semester-I

Paper No. BV- CMA- 1.3: Fundamentals of Laws and Ethics

Objectives of the course:

1. To acquire adequate knowledge of the basic concepts of laws
2. To understand the basic knowledge of ethics including allied regulatory compliance and requirements

Course Contents:

- 1. Indian Contracts Act, 1872 Part 1: (12 periods)**
Essential elements of a contract, offer and acceptance, Law relating to sale of goods, Law relating to Partnership business, Essential Elements of a Valid Contract, Classification of Contracts, Types of Offer, Void and Voidable Agreements
- 2. Indian Contract Act, 1872 Part 2: (10 periods)**
Quasi-contracts- Introduction, Features, Types of Quasi-Contracts, Contingent contracts, Essentials of Contingent contracts, Discharge- Breach of contracts, Mode of discharge of contract, Breach of Contract and Remedies for Breach of Contract.
- 3. Sale of Goods Act, 1930: (12 periods)**
Introduction, Definition, Differences between Sale and Agreement to Sell, Definition of Goods, Essentials of Contract of Sale, transfer of ownership, Doctrine of Caveat Emptor, Conditions and Warranties, Types of Implied Conditions and Implied Warranties, Performance of the Contract of Sale, Rights of Unpaid Seller.
- 4. Negotiable Instruments Act, 1881: (10 periods)**
Negotiable Instruments–Characteristics of Negotiable Instruments, Definitions of Promissory Note, Bill of Exchange and Cheque, Difference between Promissory Note, bill of exchange and Cheque, Crossing – Meaning, Definition and Types of Crossing
- 5. Ethics and Business: (10 periods)**
Ethics – Meaning, Importance, “Seven Principles of Public Life” – Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership, relationship between Ethics and Law, Ethics in Business, Needs of Ethics in Business

Reference books:

1. K.R.Bulchandani Business law for management, Himalaya Publication house, Mumbai
2. N.D kapur, Business law, sultan chand and sons Delhi
3. G.K Varshney business regulatory frame work sahyabavan, Agra
4. S.N Maheshvari, Business law, Himalaya publication house, Delhi

**B. Voc. (Cost and Management Accountancy) First Year
Semester-I**

Paper No. BV- CMA- 1.4:

Fundamentals of Business Mathematics and Statistics

Objectives of the course:

1. To Understand the basic concepts of basic statistics
2. To Demonstrate to explain the relevance and use of statistical tools for analysis and forecasting

Course Contents:

1. Arithmetic operations: (10 periods)

Meaning, properties, ratio of equality and inequality, different kinds of ratios- compound ratio, duplicate ratio, triplicate ratio, sub-duplicate ratio, and sub triplicate ratios, continued ratios, proportions – basic rules and illustrations, Simple and Compound interest, Arithmetic Progression and Geometric Progression, Numerical problems

2. Introduction to Statistics (10 periods)

Introduction to Statistics, meaning, definition, importance and scope of statistics, limitations of statistics, Collection of Data, Diagrammatic Representation of Data, Frequency Distribution, Graphical Representation of Frequency Distribution

3. Measuring central tendency and dispersion: (12periods)

Meaning and concepts of Central Tendency, Measures of central tendency - Mean Median, Mode: Merits and Demerits of Mean Median, Mode, Numerical problems
Meaning and concepts of Dispersion
Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variation, its coefficient
Measurement of Skewness
Numerical problems

4. Correlation and Regression: (14periods)

Meaning, Definitions and types Correlation
Karl Pearson's- Simple Correlation, Rank Correlation
Probable Error
Regression Analysis- Meaning and concepts of Regression, Regression Lines, Regression Equations through Regression Coefficients, Relation between Correlation and Regression, Numerical problems

5. Probability: (08 periods)

Probability: Random Experiment or Trial, Events, Sample space, Complementary Events, Favorable Cases, Measurement of Probability, Theorem of Probability, Bayes' Theorem, ODDS, Numerical problems

Reference books:

1. Statistical Methods - S. C. Gupta
2. Fundamentals of Statistics - S. D. Gupta
3. Statistics (Theory, Methods & Applications) - Sanehti&Kapur.
4. Business Statistics – G. V. Kibhojkar
5. Sankhiki Paddhati - Dr. B.G. khatal, Second Edition 2017, Prashant publication, Jalgaon

**B. Voc. (Cost and Management Accountancy) First Year
Semester-I**

Paper No. BV- CMA- 1.5: English

Objective of the course:

To develop the abilities/skills that can help a professional communicate, corroborate, convince, evaluate and look into the continuing as well as the upcoming trends of the corporate world from time to time

Course Contents:

- 1. Introduction and Aspects of Soft Skill: (12 Periods)**
Introduction to Soft Skills, Aspects of Soft Skills, Effective Communication Skills, Classification of Communication, Personality Development, Positive Thinking, Telephonic Communication Skills, Communicating Without Words, Paralanguage
- 2. Business Communication Skills: (12 Periods)**
Proxemics, Haptics - The Language of Touch, Meta-communication, Listening Skills, Types of Listening, Negotiation Skills, Culture as Communication, Organizational Communication, Communication Breakdown, Advanced Writing Skills, Principles of Business Writing, Types of Business Writing
- 3. Business Reporting Skills: (10 Periods)**
Business Writing, Business Letters, Business Letters- Format and Style, Types of Business Letter, Writing Reports, Types of Report, Strategies for Report Writing, Evaluation and Organization of Data, Structure of Report, Report Style, Group Communication Skills
- 4. Planning for Presentation: (12 Periods)**
Leadership Skills, Group Discussion, Group Discussion, Meeting Management, Adaptability & Work Ethics, Advanced Speaking Skills, Oral Presentation, Speeches & Debates, Combating Nervousness, Patterns & Methods of Presentation, Oral Presentation Planning & Preparation.
- 5. Business presentation and critical thinking: (08 Periods)**
Making Effective Presentations, Speeches for Various Occasions, Interviews, Planning & Preparing Effective Resume, Drafting an Effective Resume, Facing Job Interviews, Emotional Intelligence & Critical Thinking, Applied Grammar.

Reference books:

1. Butterfield, Jeff. Soft Skills for Everyone. New Delhi: Cengage Learning. 2010.
2. Chauhan, G.S. and Sangeeta Sharma. Soft Skills. New Delhi: Wiley. 2016.
3. Goleman, Daniel. Working with Emotional Intelligence. London: Bantam Books.1998
4. Hall, Calvin S. et al. Theories of Personality. New Delhi: Wiley. rpt. 2011.
5. Holtz, Shel. Corporate Conversations. New Delhi: PHI. 2007.
6. Kumar, Sanajy and PushpLata. Communication Skills. New Delhi: OUP. 2011.
7. Lucas, Stephen E. The Art of Public Speaking. McGraw-Hill Book Co. International Edition, 11th Ed. 2014.
8. Penrose, John M., et al. Business Communication for Managers. New Delhi: Thomson South Western. 2007.
9. Sharma, R.C. and Krishna Mohan. Business Correspondence and Report Writing. New Delhi: TMH. 2016.
10. Sharma, Sangeeta and Binod Mishra. Communication Skills for Engineers and Scientists. New Delhi: PHI Learning. 2009, 6th Reprint 2015.
11. Thorpe, Edgar and Showick Thorpe. Winning at Interviews. Pearson Education. 2004.
12. Turk, Christopher. Effective Speaking. South Asia Division: Taylor & Francis. 1985.

B. Voc. (Cost and Management Accountancy) First Year Semester-I

Paper No. BV- CMA- 1.6 (A): SWAYAM-NPTEL Course OR (B) DMFA/(C) MANAGEMENT SKILLS

Any one course from the SWAYAM-NPTEL list of the Courses*
OR Decision Making Using Financial Accounting OR
(C) Management Skills

Paper No. BV- CMA- 1.6 (A): SWAYAM-NPTEL Course

As per the UGC 'Credit Framework for online learning courses through SWAYAM, Regulation 2016'; maximum upto 20% online courses can be allowed to be counted for credit. Grades earned by successful students studying in conventional courses shall be transferred to the academic record of such Students. For SWAYAM-NPTEL Course 2 credits (1 course of 8 week or 2 courses of 4 week) will be based on the certificate given by the NPTEL and 2 credits will be given by the course mentor. If the online course is of 3 credits (12 week), the remaining 1 credit will be given by the course mentor on the basis of continuous evaluation of students.

If a student fails in the opted SWAYAM-NPTEL course, s/he will have two choices; he can opt for another SWAYAM course of equivalent credit in the next semester, or he can revert to the traditional exempted course offered by the university. Such student's claim to attend classes for the said course and undergo continuous assessment will remain unaffected. Such a student will be able to undertake the traditional course under the mentor in the immediate succeeding semester so as to avoid any loss of semester.

Paper No. BV- CMA- 1.6 (B): Decision Making Using Financial Accounting

Objective of the course:

This course aims at developing skills to understand, evaluate and use financial information in business decision making. The course will introduce participants to develop an understanding of the important tools and techniques used in analyzing financial information.

Course Contents:

- 1. Basic concepts of Financial Accounting: (12 Periods)**
Conceptual Basis of Financial Accounting, Concepts and Interactions of Financial Statements, Accounting Records and Systems, Credit and debit Journal and Ledger
- 2. Financial Statements: Balance sheet and Income Statement: (12 Periods)** Concepts, Components, How to prepare Balance sheet and Income Statement, Problems

3. **Financial Statements: Cash flow Statement:** (10 Periods)
Concepts, Components, How to prepare Cash flow Statement, Problems
4. **Financial Statement Analysis:** (12 Periods)
Reading financial statements, Financial Ratios
5. **Accounting Fraud and Governance:** (08 Periods)
Case studies of accounting frauds and governance

Reference books:

1. Accounting: Text and Cases; Robert N Anthony, David F Hawkins and Kenneth A Merchant
2. Management Accounting; Atkinson, Kaplan, Young, Matsumura and Kumar; Pearson Education Asia.
3. Accounting for Management, S.K. Bhattacharyya & John Dearden, Vikas Publishing House Pvt. Ltd.
4. Introduction to Financial Accounting, Charles T Horngren, Prentice Hall Publication

Paper No. BV- CMA- 1.6 (C): Management Skills

Course Objectives:

- 1 Students develop and understanding of important concept of management skills
- 2 To Know law the skills apply into working effectively within organisation
- 3 To help students develop skills necessary to performance
- 4 To provide Opportunities to practice important management skills

Outcomes:

After acquired the skills of management students be capable

- 1 Improve the technical skill and ability
- 2 students can develop his analytical ability & competent use of tool, work resolved the solve the problems
- 3 It help to coordinate and resolved the conflict within organisations
- 4 It can develop the team work 5 It help to develop integrity, self-awareness dedication, external conduct amongst the people

Pre- requisite:

Classroom, Board, Notes, E-learning, PPT, DVD, Books, Lectures, etc.

Course Contents:

Chapter 1: Decision Making Skill Introduction, Concept, decision making, importance of decision making, Challenges in the process of decision making.

Chapter 2: Time Management Skill Introduction, concept, Importance, steps and Techniques of time management, Hurdles of effective time managements

Chapter 3: Presentation Skill Definition, Types, benefits Subject selection

Chapter 4: Communication Skill Concept, Forms of communication, Channels, process of communication

Suggested Readings:

1. Stoner, Freeman, Gilbert Jr. : Management (Pearson education)
2. Kootz,O'Donnell , Weighrich : Essentials of Management
3. Michael, J. Stahl: Management -Total Quality in a global environment (Blackwell Business)
4. Newman, Warren and Summer: The Process of Management, Concept, Behaviour & Practice.
5. Brech , E.F.L. : Principles and Practice of Management
6. Drucker , P.F. : Managements , Tasks , Responsibilities , Practices
7. Asha Kaul : Effective Business Communication (PHI)
8. RonLudlow, Fergus Panton : The Essence of Effective Communication(PHI)
9. Efrain , jae, david , H. Micheal : Electronic Commerce : A Managerial Perspective (Pearson Education)
10. Carr D.K. and Johansson H.J. - Best Practices in Re-engineering (MGH)

B. Voc. (Cost and Management Accountancy) First Year Semester-I
Paper No. BV- CMA- 1.7: Training and project

Objectives of the course:

The objective of the course is to obtain the practical experience related with the subjects. The details of the training and project work will be informed to the students by the Training and Project supervisor/ subject mentor.

B.Voc.(Cost and Management Accountancy) First Year Semester-II

Paper No.BV-CMA- 2.1:Financial Accounting (I)

Objectives of the course:

1. To gain understanding and to provide working knowledge of accounting concepts,
2. To understand detailed procedures and documentation involved in financial accounting system,
3. To prepare necessary financial statements related to different business entities,
4. To construct financial statements for understandability and relevance of stakeholders.

Course contents:

1. Accounting Standards: (11 periods)

Introduction, Significance, Scope of Accounting Standards, Accounting Standard Board, Indian Accounting Standards, AS – 1: Disclosure of Accounting Policies, AS – 2: Valuation of Inventories, AS – 10: Property, Plant and Equipment.

2. Final Accounts of a Not-for-Profit Making Concern: (11 periods)

Meaning & Importance of Final Accounts of a Not-for- Profit making concern, Preparation of Receipts and Payments Account, Preparation of Income and Expenditure Account, Preparation of Balance Sheet, After Solving Additional Information.

3. Accounting for Special Transactions: (11 periods)

Bill of Exchange: Meaning, Needs & Importance of Bill of Exchange, Parties in Bills of Exchange, Treatment of Discount in the Books of the Bank, Practical problem on it. (Excluding accommodation bill & Insolvency)

4. Hire Purchase System: (11 periods)

Meaning, features & importance, legal provisions of Hire Purchase Act, Journal entries in the books of Vendee and Vendor, preparation of various accounts in the ledger in the books of hire purchaser and seller and practical problems on it.

5. Accounting in Computerized Environment: (10 periods)

Meaning, Importance, Needs, Significance, Scope, Features of Computerized Accounting, Grouping of Accounts, Ledger hierarchy, Accounting, Packages and their selection criteria.

References:

1. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
2. Book- Keeping & Accountancy (Std XI & XII)- L. N. Chopde& D. H. Choudhari.
3. Book- Keeping & Accountancy (Std XI & XII)-Ashtikar& Duggal.
4. Modern Accountancy Volume – A Mukharjee M. Hanif
5. Advances Accounting – Dr. Shukla & Dr Gerewal

B. Voc. (Cost and Management Accountancy) First Year Semester-II

Paper No. BV- CMA-2.2: Commercial and Industrial Laws

Objectives of the course:

1. To explain fundamental aspects of laws relevant for a business entity
2. To understand the principles of corporate governance and ability to implement and report compliance
3. To create awareness and understanding of the ethical values

Course contents:

- 1. Special Contract under Indian Contract Act, 1872: (10 Periods)**
E-contracts, Contract of Indemnity and Guarantee, Bailment and Pledge – rights and Duties of Bailor and Bailee, Difference between Bailment and Pledge, Contracts of Agency
- 2. The Consumer Protection Act, 2019: (12 periods)**
Introduction, Important definitions, Rights of Consumers, Types of Consumer Dispute Redressal Commission- Central Council, State Council, District Council, Central Consumer Protection Authority (CCPA), Rules for E-Commerce and Unfair Trade Practices,
- 3. Negotiable Instruments Act, 1881: (10 Periods)**
Definition and features of Negotiable Instrument, parties to the instrument, Holder in due course, Crossing, Endorsement and Material Alteration, Acceptance, Assignment and Negotiation, Rights and liabilities of Parties, Dishonor of a Negotiable Instrument.
- 4. Factories Act, 1948: (12 Periods)**
Introduction, important definition- Manufacturing process, Worker, Factory. Occupier- Duties and Responsibilities of Occupier, Working hours and holidays for factory workers, Facilities provided to the factory workers, persons prohibited to employ in the factory, Wages during leave period
- 5. Payment of Gratuity Act, 1972: (12 Periods)**
Introduction, important definition- Employee, Employer, Family, Retirement, Superannuation, Continuance in Service, Payment of Gratuity, Forfeiture of gratuity. Controlling Authority- powers of Controlling Authority, Exemption of employer from liability in certain cases

Reference books:

1. K.R. Bulchandani Business law for management, Himalaya Publication house, Mumbai
2. N.D. Kapur, Business law, Sultan Chand and Sons Delhi
3. G.K. Varshney business regulatory framework Sahityabavan, Agra
4. S.N. Maheshwari, Business law, Himalaya Publication house, Delhi

**B. Voc. (Cost and Management Accountancy) First Year
Semester-II**

Paper No. BV- CMA-2.3: Direct Taxation (I)

Objectives of the course:

1. Understand the basic principles underlying the Income Tax Act,
2. Compute the taxable income of an assessee,

Course Contents:

- 1. Basic concepts of Direct Tax: (8 Periods)**
Introduction, Direct Tax & Indirect Tax, Basic principles for charging Income Tax, Assessment Year, Previous Year, Assessee, Person, Income, Heads of Income, Gross Total Income, Agriculture income, income which do not form part of total income
- 2. Income Under the Head Salaries: (10 Periods)**
Definition, Basic Elements of Salary, Gratuity, pension, Leave Salary Encashment, Allowances, Perquisite, Standard Deduction, Tax on employment or professional tax, Retrenchment Compensation, Annuity, Numerical problems.
- 3. Income Under the Head House Property : (12 Periods)**
Chargeability, Exempted properties, Let out property, Computation of Income, Taxes levied by local authority (Municipal Tax), Deductions u/s 24, Self-occupied property [Sec. 23(2)(a)], Partly self-occupied and partly let-out [Sec. 23(3)], Recovery of unrealized rent and Arrears Rent [Sec. 25A], Numerical problems.
- 4. Income Under the Head Profit and Gains of Business or Profession : (12 Periods)**
Meaning of Business & Profession, Income chargeable under the head Profits & gains of business or profession [Sec. 28], Incomes not taxable under the head Profits and gains of business or profession, Expenditures allowed as deduction, Specific Deductions, Numerical problems.
- 5. Income Under the Head Capital Gain & Other Sources : (12 Periods)**
Income Under the Head Capital Gain, Computation of Capital Gains [Sec. 48], Computation of Long Term Capital Gain (LTCG), Computation of Short Term Capital Gain (STCG), Deduction from capital gain under Section 54, Numerical problems.

Reference Book:

1. Taxman : Student guide to income tax by Dr. VinodSinghaniya, Dr. Monica Sighaniya
2. Kalyani Publishers: Income Tax law and Practice by V P Gaur, D.B Narang, Puja Gaur, Rajeev Puri.
3. ShityaBhawan : Direct Tax Law and Practices By Dr.H.CMharotra Dr. S.P Goyal

B. Voc. (Cost and Management Accountancy) First Year Semester-II
Paper No. BV- CMA- 2.4: Business Computer Applications

Objectives of the course:

1. To give the basic knowledge of computer to the students
2. To know the recent developments in Information Technology
3. To Develop knowledge about Word, Excel, PowerPoint & Internet

Course Contents:

- 1. Computer Fundamentals and Operating System: (08 Periods)**
Introduction to Computer, Computer System, Essentials and part of computers to run the system, Memory, Input-Output Devices, Introduction of operating system, Overview, Windows Operating System
- 2. MS-Word: (14 Periods)**
Introduction of MS Word, Document – creation, editing, printing. Making Tables, Spell Check and Grammar Check, Finding, Replacing and Proofing Text, Bullets & Numbering, Tabs, Paragraph Formatting, Page Formatting, Insertion of Page no, Header and Footer, Converting word document to web document, PDF Files
- 3. MS Excel: (12 Periods)**
Introduction, Creating a workbook, Using sheets in a workbook, Editing, Copying, Formatting Data, Cell Referencing, Application of Auto/Advance Filter, Sorting, Subtotal, Mathematical, Logical, Statistical and Financial function, Pivot Tables and Charts
- 4. MS PowerPoint and MS Access: (12 Periods)**
Introduction, Opening a presentation, Adding Slides, Fonts, styles, effect, alignment, text direction, Background Themes and Styles, Tables, Charts, Graphs, Clip Art/Scanned Object, Project on preparation of Power point presentation, Overview of MS Access, Data Compiling in Access, Different Objects of MS Access, Tables, Queries, Forms, Reports, Database Concepts-Data, DBMS, RDBMS.
- 5. Web Technology: (08 Periods)**
Basic Concept of Internet, Services and Languages used in Internet, Types of Internet Connection, Address, Protocol, Browsers, Difference between Internet, Intranet, Extranet, www.

Reference Book:

1. Dr. Jitendra Ahirrao - Fundamentals of Information Technology – Kailash Publication, Aurangabad.
2. V. Rajaraman – Fundamentals of Computers – Prentice Hall of India, New Delhi.
3. Kapur V.K. – Computer & Information Technology – Sultan Chand & Sons, New Delhi.

B. Voc. (Cost and Management Accountancy) First Year Semester-II
Paper No. BV- CMA- 2.5: Communicative English

Objectives of the course:

1. To develop professionals with idealistic, practical and moral values.
2. To develop communication and problem solving skills
3. To increase confidence and enthusiasm
4. To develop effective presentation skills.
5. To develop all-round personalities with a mature outlook to function effectively in different circumstances

Course Contents:

- 1. Sounds in English: (14 Periods)**
Standard Language and Queen's English Phonemes of English: Vowels, Phonemes of English: Diphthongs and Consonants Stress and Rhythm Intonation, Phonemic Transcription
- 2. Voice and Delivery: (10Periods)**
Voice and Personality, How to Improve Voice, How to Improve Delivery Pace, Pause, Pitch, Volume Modulation Resonance
- 3. Basic Conversation Skills: (10Periods)**
Greetings and making introductions, asking for information and giving instructions, Making requests, Agreeing and disagreeing, Making recommendations
- 4. Appearing in Interviews and taking Interviews: (10Periods)**
Interviewing Skills, Appearing in an Interview, Conducting an Interview, Analysis of a bad interview, Analysis of a good interview
- 5. Making and Assessing Presentations: (10Periods)**
How to Make Successful Presentations, How to Make Successful Presentations, Analysis of a Bad Presentation, Analysis of a Good Presentation

Reference Books:

1. Prentice-Hall of India Pvt.Ltd,A Course in Phonetics and Spoken English, Sethi J, Dhamija P.V
2. Cambridge Edition 4th 2010, English Phonetics And Phonology: A Practical Course 4th Edition,Peter Roach
3. Arihant2012, Conversation Skills for All Occasions. Gupta
4. Mihails Konoplovs, Conversation Skills for Beginners, Blake Dale
5. Goodwill Publishing House, Interview Skills,Paul D.S, Kaur Manpreet

B. Voc. (Cost and Management Accountancy) First Year Semester-II

Paper No. BV- CMA- 2.6 (A): SWAYAM-NPTEL Course OR

Paper No. BV- CMA-2.6 (B): Emotional Intelligence OR

Paper No. BV- CMA-2.6(C)Banking Service Skills

Paper No. BV- CMA- 2.6 (A): SWAYAM-NPTEL Course

As per the UGC 'Credit Framework for online learning courses through SWAYAM, Regulation 2016'; maximum up to 20% online courses can be allowed to be counted for credit. Grades earned by successful students studying in conventional courses shall be transferred to the academic record of such Students. For SWAYAM-NPTEL Course 2 credits (1 course of 8 week or 2 courses of 4 week) will be based on the certificate given by the NPTEL and 2 credits will be given by the course mentor. If the online course is of 3 credits (12 week), the remaining 1 credit will be given by the course mentor on the basis of continuous evaluation of students.

If a student fails in the opted SWAYAM-NPTEL course, s/he will have two choices; he can opt for another SWAYAM course of equivalent credit in the next semester, or he can revert to the traditional exempted course offered by the university. Such student's claim to attend classes for the said course and undergo continuous assessment will remain unaffected. Such a student will be able to undertake the traditional course under the mentor in the immediate succeeding semester so as to avoid any loss of semester.

Paper No. BV- CMA-2.6 (B): Emotional Intelligence

Objectives of the course:

This course is designed to sensitize the participants about the concept, theory and applications of emotional intelligence. The participants will get to know the added advantage of EQ the software of the brain over the hardware (EQ). This programme will also explore how our hearts rule over our heads for creative creation.

- 1. Introduction: (14 Periods)**
Introduction to emotion, intelligence & wisdom; Concept, theory, measurement and applications of intelligence
- 2. Basic concepts of Emotional Intelligence-I: (10Periods)**
Emotional intelligence: concept, theory and measurements; Correlates of emotional intelligence
- 3. Basic concepts of Emotional Intelligence-II: (10Periods)**
Emotional intelligence, culture, schooling and happiness; for enhancing emotional intelligence EQ mapping

4. Stress Management: (10Periods)
Managing stress, suicide prevention, through emotional intelligence, spirituality and meditation

5. Application of emotional intelligence: (10Periods)
Application of emotional intelligence at family, school and workplace

Reference Books:

1. Emotional Intelligence: Perspectives in Organizations by Rabindra Kumar Pradhan and Purnima Mathur (Academic Excellence Pvt Ltd, New Delhi, 2008)
2. Human Resources Management in Indian: Emerging Issues & Challenges by Dr. Rabindra Kumar Pradhan & Chinmay Kumar Poddar (New Century Publications, New Delhi, 2013)
3. Emotional Intelligence: Optimizing Human Performance at Work by Rabindra Kumar Pradhan & Nutankumar Thingujam (Lap Lambert Publisher, Germany, 2012)

Paper No. BV- CMA-2.6(C): Banking Service Skills

Course Objectives:

- 1 To enlighten the students with Introduction of banking concept and dynamic services
- 2 To expose the student to Banking operations and management
- 3 To enable the students familising with banking law and practice
- 4 To assist to students in understanding corporate law affecting the operations of banks
- 5 To enable the students awarding with credit aspects CASA banking products

Course Outcomes

- 1 It is helpful to acquaint the knowledge of banking procedure
- 2 It is helpful to understand the detail knowledge of banking and financial situations
- 3 It is helpful to enable Banking, Economics, and management experience

Course Contents:

Unit I:

Introduction to Banking: Banking History, Types of Banking in India, Banking Functions, different types of Products and services, Challenges of Banking,

Unit II :

Basics of Banking Types of deposits, features and benefits, savings- current, fixed, and recurring deposits, types of Loans, retail lending, secured and unsecured.

Unit III :

Account opening Process: Account Opening, filling the various banking forms, KYC form, filling the loan application, submission of necessary documents.

Unit IV : Banking Operations Underwriting rules and regulations, governing accounts opening process Transactions in Bank account: cash transfer, clearing, ECS, ATM, Pos payment wallets, Services channels

Internet, Mobile

Reference Books:

1. Banking Law, Theory and Practice – Sundaram and Varshney – Sultan Chand Co.,
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.
4. Indian Banking – Parameswaran – S.Chand and Co,
5. Banking Law Theory and Practice – Tanon
6. Banking Law Theory and Paractice – Sherlaker & Sherlaker.
7. Indian Banking System – Dr. Maroti Kachave, Dr. Ramakant Ghadge, Dr. Balaji Kamble – Shradha Publication Solapur

B. Voc. (Cost and Management Accountancy) First Year Semester-II

Paper No. BV- CMA-2.7: Training and project

Objectives of the course:

The objective of the course is to obtain the practical experience related with the subjects. The details of the training and project work will be informed to the students by the Training And Project Supervisor/ subject mentor
