



**HSNC BOARD'S**

**SMT. MITHIBAI MOTIRAM KUNDNANI COLLEGE  
OF COMMERCE AND ECONOMICS**

**Vidyasagar Principal K.M. Kundnani Campus**

**Bandra (West), Mumbai – 50**

**Re-Accredited 'A' Grade by NAAC (3<sup>rd</sup> Cycle – May 2017)**

**Affiliated to University of Mumbai**

**Bachelor of Vocation (B. Voc.) Degree Course**

**B.VOC. (ACCOUNTING AND TAXATION)**

***Choice Based Credit System (CBCS) Academic Year: 2020-21***

**Submitted to**



**University of Mumbai**

**Fort, Mumbai, Maharashtra 400032**

**Submitted by**

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## **B.VOC (ACCOUNTING AND TAXATION)**

### **1. INTRODUCTION:**

The University Grants Commission has launched another scheme of B.Voc. Degree programme to expand the scope of vocational education and also to provide vertical mobility to the students admitted into Community Colleges for Diploma programmes to a degree programme in the Universities and Colleges. While these two schemes were being implemented, it was also realized that there is a need to give further push to vocational education on a even larger scale. Accordingly, 'Deen Dayal Upadhyay Centres for Knowledge Acquisition and Upgradation of Skilled Human Abilities and Livelihood (KAUSHAL)' was also incorporated. Since all these three provisions serve a common purpose, all these schemes are merged into a single scheme for providing skill based education under National Qualification Framework.

The National Qualification Framework scheme intends to provide skills development based higher education as part of college or university education, leading to Bachelor of Vocation (B.Voc.) Degree with multiple exit options such as Diploma or Advanced Diploma.

The B.Voc programme is focused on universities and colleges providing undergraduate studies which would also incorporate specific job roles along with broad based general education. This would enable the graduates completing B.Voc to make a meaningful participation in accelerating India's economy by gaining appropriate employment, becoming entrepreneurs and creating appropriate knowledge.

### **2. OBJECTIVES:**

- To provide judicious mix of skills relating to a profession and appropriate content of general education.
- To ensure that the students have adequate knowledge and skills, so that they are work ready at each exit point of the programme.
- To provide flexibility to students by means of pre-defined entry and multiple exit points.
- 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.
- To provide vertical mobility to students coming out of:
  - 10+2 with vocational subjects
  - Community Colleges.

### 3. DEFINITIONS:

- **B.Voc:** Bachelor of Vocation- is a scheme introduced by UGC for skill development based higher education as part of college/university education.
- **NSQF:** National Skills Qualifications Framework
- **Programme:** A Programme refers to the entire course of study and examinations for the award of the B. Voc degree.
- **Semester:** A term consisting of a minimum of 450 contact hours distributed over 90 working days, inclusive of examination days.
- **Course:** Refers to the conventional paper, which is portion of the subject matter to be covered in a semester. A semester shall contain many such courses from general and skill development areas.
- **Credit:** B. Voc programme follows a choice based credit semester system and each Course has an associated credit.
- **Grade:** UGC – NSQF Guidelines has recommended the 10 point grade system to assess the students.

The proposed Bachelors of Vocational programme in Accounting and Taxation will be a judicious mix of skills, professional education related Accounting and Taxation and also appropriate content of general education. It is designed with the objective of equipping the students to cope with the emerging trends and challenges in the field of accounting and taxation.

### 4. ELIGIBILITY FOR ADMISSIONS:

Eligibility for admissions and reservation of seats for B.Voc (Accounting and Taxation) shall be according to the rules framed by the University of Mumbai from time to time. No student shall be eligible for admission to B.Voc. (Accounting and Taxation) unless he/she has successfully completed the examination conducted by a Board at the 10+2 level of schooling or its equivalent in any stream.

### 5. CURRICULUM:

The curriculum in each of the years of the programme would be a suitable mix of general education and skill development components.

### 6. DURATION:

The duration of the B.Voc (Accounting and Taxation) shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 540 hours of instruction in a semester.

## 7. PROGRAMME STRUCTURE:

The B.Voc (Accounting and Taxation) shall include:

- ✓ Language courses (English)
- ✓ General Education Components
- ✓ Skill Components
- ✓ Project
- ✓ Industrial Training
- ✓ Soft Skills and Personality Development Programmes
- ✓ Industrial or Study tours

## 8. COURSE STRUCTURE:

As per the UGC guidelines, there are multiple exit points for a candidate admitted in this course. If he/she is completing all the six credits successfully, he/she will get B.Voc Degree in Business Accounting and Taxation. If he/she is completing the first four semesters successfully, he/she will get an Advanced Diploma in Business Accounting and Taxation. If he/she is completing the first two semesters successfully, he/she will get a Diploma in Business Accounting and Taxation.

NSQF Level	General Education Credits	Skill Component Credits	Academic Duration	Exit Options / Awards
Year 1	24	36	Two Semesters	Diploma
Year 2	24	36	Four Semesters	Advanced Diploma
Year 3	24	36	Six Semesters	B.Voc Degree
<b>Total</b>	<b>72</b>	<b>108</b>		

## 9. SKILL COMPONENT WEIGHTAGE (60%):

- 1) As per the NSQF guidelines, for skills component, the model curriculum developed by the concerned Sector Skill Councils, wherever available, may be adopted or adapted in consultation with the industry partners.
- 2) Wherever the curriculum is not available, the same may be developed in consultation with the relevant Sector Skill Councils and industry partners. While doing so, the institutions may work towards aligning the curriculum with the National Occupational Standards being developed by the respective/allied Sector Skill Councils. This would promote national and global mobility of the learners, as well as higher acceptability by the industry for employment purposes.
- 3) Accordingly, the curriculum developed by our college for B.Voc (Accounting and Taxation) has been done with consultation from BFSI-Sector Skill Council of India and has been aligned with the curriculum proposed under National Occupational Standards.
- 4) The overall design of the skill development component along with the job roles selected has been done in such a manner that it leads to a comprehensive specialization in Accounting and Taxation domains.

- 5) The curriculum also focuses on work-readiness in terms of skills in each of the three years. Adequate attention has been given in curriculum design to practical work, on the job training, development of student portfolios and project work.

**10. GENERAL EDUCATION COMPONENT WEIGHTAGE (40%):**

- 1) As per the NSQF guidelines, for general education component, the curriculum developed adheres to the University of Mumbai norms as decided by the Board of Studies. It lays emphasis on offering courses that provide holistic development.
- 2) The general education component includes the courses which are supportive to core trade in addition to communication skills, soft skills, ICT skills, critical thinking, problem solving, environmental studies and value education.

## SCHEME OF B.VOC (ACCOUNTING AND TAXATION) AND SYLLABUS:

### Year -1 : SEMESTER – I

Course	Title of the Course	Course Code	Credits	Hours	Hrs./ Week	CIE	EXT	Total
<b>General</b>	Business Economics – I	GEN-111	4	60	4	25	75	100
<b>General</b>	Environmental Studies – I	GEN-112	4	60	4	25	75	100
<b>General</b>	Business Communication – I	GEN-113	4	60	4	25	75	100
<b>Skill</b>	Elements of Accounting and Cost – I	SKILL-111	4	60	4	25	75	100
<b>Skill</b>	Direct Tax – I	SKILL-112	4	60	4	25	75	100
<b>Skill</b>	Indirect Tax – I	SKILL-113	4	60	4	25	75	100
<b>Skill</b>	IT in Accounts	SKILL-114	6	90	6	40	60	100

### Year -1 : SEMESTER – II

Course	Title of the Course	Course Code	Credits	Hours	Hrs./ Week	CIE	EXT	Total
<b>General</b>	Business Economics – II	GEN-211	4	60	4	25	75	100
<b>General</b>	Environmental Studies – II	GEN-212	4	60	4	25	75	100
<b>General</b>	Business Communication – II	GEN-213	4	60	4	25	75	100
<b>Skill</b>	Elements of Accounting and Cost – II	SKILL-211	4	60	4	25	75	100
<b>Skill</b>	Direct Tax – II	SKILL-212	4	60	4	25	75	100
<b>Skill</b>	Indirect Tax – II	SKILL-213	4	60	4	25	75	100
<b>Skill</b>	INTERNSHIP	SKILL-214	6	90	6	40	60	100

## SEMESTER – I

### Paper Name – Business Economics

<b>Semester:</b>	I	<b>Component</b>	General Education
<b>Paper Name:</b>	<i>Business Economics – I</i>	<b>Paper Code:</b>	GEN-111
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Preamble

The syllabus of Business Economics offers theoretical and analytical skills to the students so that they will analyse and interpret data for effective decision making in the corporate world or be able to pursue higher studies at the Master's level in Business Economics, Economics and Management. In the rapidly changing globalised market scenario, the need was felt to equip students with the capability to handle consumer, economic, and financial aspects and other techniques to understand the dynamic of economics as well the business world.

### Semester I – Syllabus – [GEN 111]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Introduction to Business Economics:</b> Scope and Importance of Business Economics - Basic tools used in Economics - Principle Opportunity Cost - Incremental and Marginal Concepts – Basic economic relations – functions, equations – Total, Average and Marginal relations –Marginal analysis in decision making – Market forces and Equilibrium – Basics of market demand, market supply and equilibrium price – shifts in the demand and supply curves and equilibrium	15
<b>II</b>	<b>Demand Analysis:</b> Demand Function – Nature of demand curve under different markets – Elasticity of Demand – Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional) Demand Forecasting – Meaning and significance – methods of demand forecasting – survey and statistical methods of demand forecasting	15
<b>III</b>	<b>Theory of Production:</b> Production Function – short run production function – Isoquants – Properties of Isoquants – Isocost Line – Producer Equilibrium – Law of Variable Proportions – Long run production function and Laws of Returns to Scale – Expansion path – Economies and Diseconomies of Scale – Internal and External –Scope	15

	Economies	
<b>IV</b>	<b>Theory of Cost:</b> <b>Cost concepts</b> – accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run <b>Extension of cost analysis</b> – Long Run Average Cost Curve – Planning Curve – L Shaped LAC Curve – Cost reduction through Learning curve	15

## Section II – References – [GEN 111]

No.	Description
1	Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
2	Hirchey .M., Managerial Economics, Thomson South western (2003)
3	Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
4	Frank R.H, Bernanke.B.S.,Principles of Economics (Tata McGraw Hill (ed.3)
5	Gregory Mankiw., Principles of Economics, Thomson South western (2002 )
6	Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
7	Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)
8	Browning, EK. & Zupan, “Microeconomic Theory and Applications”, Wiley
9	Mankiw G N, “Principles of Economics”, John Wiley & Sons
10	Pindyck R S. & Rubinfeld D L, “Microeconomics”, PHI
11	Samuelson & Nordhaus,” Microeconomics”, Mcgraw-hill
12	Varian H. R, “Intermediate Microeconomics”, W. W. Norton & Company



### Paper Name – Environmental Studies

<b>Semester:</b>	I	<b>Component</b>	General Education
<b>Paper Name:</b>	<i>Environmental Studies – I</i>	<b>Paper Code:</b>	GEN-112
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Semester I – Syllabus – [GEN 112]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Environment and Ecosystem:</b> Environment: Meaning, definition, scope and its components; concept of an ecosystem: definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies.	13
<b>II</b>	<b>Natural Resources and Sustainable Development:</b> Meaning and definitions; Classification and types of resources, factors influencing resource; Resource conservation- meaning and methods- 1 and non-conventional resources, problems associated with and management of water, forest and energy resources- resource utilization and sustainable development	13
<b>III</b>	<b>Populations and Emerging Issues of Development:</b> Population explosion in the world and in India and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environment- Environment and Human Health – Human Development Index – The World Happiness Index	13
<b>IV</b>	<b>Urbanisation and Environment:</b> Concept of Urbanisation– Problems of migration and urban environment changing land use, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities	13
<b>V</b>	<b>Reading of Thematic Maps and Map Filling:</b> Reading of Thematic Maps(4 Lectures) Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Pictograms - Only reading and interpretation. Map Filling: (4 Lectures) Map filling of World (Environmentally significant features) using point, line and polygon segment. Concept and Calculation of Ecological Footprint	8

### Paper Name – Business Communication

<b>Semester:</b>	I	<b>Component</b>	General Education
<b>Paper Name:</b>	<i>Business Communication – I</i>	<b>Paper Code:</b>	GEN-113
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Semester I – Syllabus – [GEN 113]

Module	Content/Topic/Description	Lectures
<b>I</b>	<p><b>Theory of Communication:</b></p> <p><b>Concept of Communication:</b> Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world, Impact of technological advancements on Communication</p> <p><b>Channels and Objectives of Communication:</b> Channels – Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b>Objectives of Communication:</b> Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees(A brief introduction to these objectives to be given)</p> <p><b>Methods and Modes of Communication:</b> Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>	20
<b>II</b>	<p><b>Obstacles to Communication in Business World:</b></p> <p><b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Cultivating good Listening Skills</p> <p><b>Introduction to Business Ethics:</b> Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility</p> <p>Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual</p>	15

	business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour	
<b>III</b>	<b>Business Correspondence:</b> <b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing <b>Personnel Correspondence:</b> Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation]	10
<b>IV</b>	<b>Language and Writing Skills:</b> <b>Commercial Terms used in Business Communication Paragraph Writing:</b> Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc. [Interpretation of technical data, Composition on a given situation, a short informal report etc.] <b>Activities:</b> ♣ Listening Comprehension ♣ Remedial Teaching ♣ Speaking Skills: Presenting a News Item, Dialogue and Speeches ♣ <b>Paragraph Writing:</b> Preparation of the first draft, Revision and Self – Editing, Rules of spelling. ♣ <b>Reading Comprehension:</b> Analysis of texts from the fields of Commerce and Management	15

## Elements of Accounting and Cost

<b>Semester:</b>	I	<b>Component</b>	Skill Education
<b>Paper Name:</b>	<i>Elements of Accounting – I</i>	<b>Paper Code:</b>	Skill-111
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

## Section I – Syllabus – [SKILL 111]

Module	Content/Topic/Description	Lectures
<b>I</b>	<p><b>Introduction to Accounting</b> – Evolution of Accounting – Definition of Accounting – Economic Event – Identification, Measurement, Recording &amp; Communication – Organisation – Accounting Cycle – Importance of Accounting – Branches of Accounting – Bases of Accounting – Users of Accounting – Information – Qualitative Characteristics of Accounting Information – Objectives of Accounting – Role of Accounting – Role of an Accountant</p> <p><b>Technical Terms in Accounting</b> – Transaction – Capital – Assets – Liabilities – Drawings – Debtors – Creditors – Purchase &amp; Purchase Returns – Sales &amp; Sales Returns – Voucher – Invoice – Revenue &amp; Expenses – Stocks – Account – Practical – Specimen of Documents</p> <p><b>Accounting Assumptions Concepts and Principles</b> – Accounting Principles – Business Entity Concept – Basic Assumptions in Accounting – Basic Concepts in Accounting – Systems of Accounting – Basis of Accounting – Fundamental Principles of Accounting – Case study on Cash, Accrual and Hybrid Basis Accounts – Accounting Standards</p> <p><b>Accounting Equation</b> - Accounting Equation (Talking Head) - Accounting equation (5 cases) - Accounting Equation (2 Case Studies) - Accounting Equation Comprehensive Example - Using Debit and Credit</p> <p><b>Double Entry System</b> - Introduction to traditional approach - golden rules of accounting - Application of Rules of Double Entry System - Double Entry System - Principles of Double Entry System - Analysis of Transactions for Passing Accounting Entries (3 case studies)</p> <p><b>Basic Accounting Procedure</b> - Business Transactions and Source Document - Basic Accounting - Procedures Final - Cash Memo and Invoice - Debit and Credit Notes - Pay in Slip and Cheque - Voucher</p> <p><b>Journal</b> - Books of Original Entry - Steps in Journalising - Journalising</p>	15

	<p>Comprehensive Examples - Journalise Transaction (3 case studies) - Capital and Drawings - Bank Account Transactions - Accounting entry for Capital Contribution - Accounting entry for Cash Receipt - Accounting Entry for Cash Payment - Accounting Entry for cash Sales - Accounting Entry for Banking Transaction - Accounting Entry for Drawings Case Study - Accounting Entry for Cash Purchase - Accounting Entry for Credit Purchase - Accounting Entry for Cheque receipt - Accounting Entry for Cheque receipt and deposit - Accounting Entry for commission Income - Accounting Entry for Credit Sales - Accounting Entry for Payment through Cheque - Accounting Entry for Purchase Return - Accounting Entry for Salary in cash - Accounting Entry for Sales Return - Compound Entry - Compound Journal Entry</p> <p><b>Journalise Transactions (5 Case studies)</b> - Ledger - Utility of Ledger - Ledger Format Preview - Ledger for real personal nominal accounts - Posting and Procedure - Ledger Case Study 2 - Posting of Compound Entries to Ledger - Posting Opening Entry in Ledger - Balancing an Account - Posting of Compound Entries to Ledger - Posting Opening Entry in Ledger - Balancing an Account - Balancing of Different Accounts - Procedure for Balancing - Difference between Journal and Ledger - case-1 journal and ledger - case-2 ledger accounts from opening entry - case-3 ledger posting from compound entry - case study -4 ledger accounts from opening entry</p> <p><b>Subsidiary Books</b> - Subsidiary Books and Advantages - Purchase Book - Case Study on Purchase Book - Sales Book - Sales Book Case Study - Purchase Return Book - Purchase Return Book Case Study - Sales Return Book - Sales Return Book Case Study</p>	
<b>II</b>	<p><b>Cash Book</b> - Kinds of Cash Book - Single Column Cash Book - Case Study Single Column Cash Book - Double Column Cash Book with Disc Column - Case Study Double Column Cash Book with Discount Colum - Double Colum Cash Book with Bank Column - Case Study Double Column Cash Book with Bank Column - Key Points in Cash Book - Triple Column Cash Book - Case Study Triple Column Cash Book</p> <p><b>Bills of Exchange</b> - BoE Technical Terms - What is Promissory Note? - Parties to a Promissory Note - Difference between Bill of Exchange and Promissory Note - Advantages of Bill of Exchange - Maturity of Bill - Accounting Treatment - In the Books of Drawer - Accounting Treatment - In the Books of Drawee - Bills of Exchange - Journal Entries – Problem - Dishonour of a Bill - Case study - Bill endorsed in favour of credited and met on maturity - Case Study - Bill</p>	15

	<p>Dishonoured and alternate settlement accounting - Case Study - Bill Dishonoured and accounting effects - Journal Book Proper</p> <p><b>Trial Balance</b> - Objectives of Preparing Trial Balance - Methods and formats of Trial Balance - Trial Balance Case Studies</p> <p><b>Errors in Accounting</b> - Error of Principle - Error of Omission - Error of Commission - Compensating Errors - Errors and Trial Balance - Case Study on Errors and effect on Trial Balance - Steps to Locate Errors - Suspense Account - Rectification Entries</p>	
<b>III</b>	<p><b>Introduction to Cost Accounting:</b></p> <p>Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System</p>	12
<b>IV</b>	<p><b>Accounting Standards:</b> Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations</p>	15
<b>V</b>	<b>Introduction to Computers</b> – (Word/Excel/PowerPoint)	3

## Direct Taxes

<b>Semester:</b>	I	<b>Component</b>	Skill Education
<b>Paper Name:</b>	<i>Direct Taxes – I</i>	<b>Paper Code:</b>	Skill-112
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Section I – Syllabus – [SKILL 112]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income:</b> Definitions u/s – 2 : Section 2 –Assesse, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.	15
<b>II</b>	<b>Heads of Income:</b> <b>Various Heads of Income Salary Income:</b> Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund <b>Income From House Property :</b> Section 22 – 27, Including Section 2 – Annual Value <b>Profits &amp; Gains From Business &amp; Profession :</b> Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business <b>Capital Gains :</b> Section 45, 48, 49, 50, 54 and 55 <b>Income from Other Sources:</b> Section 56 – 59	15
<b>III</b>	<b>Deductions under Chapter VI – A:</b> 80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium	15

	80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	
<b>IV</b>	<b>Computation of Total Income:</b> Computation of Total Income of Individual and HUF with respect to above heads and deductions	15



## Indirect Taxes

<b>Semester:</b>	I	<b>Component</b>	Skill Education
<b>Paper Name:</b>	<i>Indirect Tax – I</i>	<b>Paper Code:</b>	Skill-113
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Section I – Syllabus – [SKILL 113]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Introduction to Indirect Taxation and GST Basics for Taxation</b> - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act	10
<b>II</b>	Levy and Collection of GST Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services	8
<b>III</b>	Concept of Supply Taxable Event Supply Place of Supply Time of Supply Value of Supply	8
<b>IV</b>	Documentation Tax Invoices, Credit and Debit notes	8
<b>V</b>	Input Tax Credit and Computation of GST Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies	20
<b>VI</b>	Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration.	6

## Information Technology in Accounting

<b>Semester:</b>	I	<b>Component</b>	Skill Education
<b>Paper Name:</b>	<i>IT – I</i>	<b>Paper Code:</b>	Skill – 114
<b>Credits:</b>	6	<b>Academic Hours:</b>	Total: 90 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Semester I – Syllabus – [Skill 114]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Introduction to Computers:</b> History of Computers Parts of Computers Hardwares: Specifications and Data Storage Management Softwares: Concept of System Software and Applications Networking: Introduction and types of network topologies Internet: Web Use of Various Web Browser Information Searching Tools Downloading Create New email ID Sending Data through email Search engine optimisation	10
<b>II</b>	<b>Office Productivity Tools:</b> MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge 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	20
<b>III</b>	<b>Introduction to Internet and other emerging technologies:</b> Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies	10
<b>IV</b>	<b>Electronic Commerce:</b> 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	15
<b>V</b>	<b>Business Process:</b> Introduction, Definition and Meaning of business process, Flow of business process for accounting, purchase, sales and	15

	<p>finance.</p> <p>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</p> <p>Automation of business Processes – benefits, risks, challenges</p> <p>Accounting systems automation IT and Business Process Management</p> <p>Information systems – Meaning, Use of IT in accountancy</p>	
<b>VI</b>	<p><b>Computerized accounting system:</b> Introduction and meaning, Uses and Benefits, Role, Need and requirements of computerized accounting</p> <p>Basic requirements of computerized accounting system, Limitations of computerized accounting system</p> <p>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.</p> <p>Accounting Software Introduction and meaning Advantages of accounting software Uses of Accounting software Various accounting software's</p> <p>Accounting software TALLY – Accounting and reports</p>	20

## SEMESTER – II

### Paper Name – Business Economics

<b>Semester:</b>	II	<b>Component</b>	General Education
<b>Paper Name:</b>	<i>Business Economics – II</i>	<b>Paper Code:</b>	GEN-211
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Semester II – Syllabus – [GEN 211]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Market Structure – I:</b> <b>Introduction to Market Structure</b> – Classification of Markets – Principles of Profit maximisation – Producer Surplus <b>Perfect competition</b> – Features – Short-run and Long-Run equilibrium of a firm – Short-run and Long-Run equilibrium of Industry maximisation and the competitive firm's supply curve – Short run and long run equilibrium of a firm and of industry <b>Monopoly</b> – Features – Sources of monopoly power – Short-run and Long-run equilibrium of a firm under Monopoly	20
<b>II</b>	<b>Market Structure – II:</b> <b>Monopolistic competition:</b> Competitive and Monopolistic elements of monopolistic competition- equilibrium of firm under monopolistic competitions, monopolistic verses perfect competition, excess capacity and inefficiency <b>Oligopolistic Market:</b> Key attributes of oligopoly- Collusive and non-collusive oligopoly market – Price rigidity – Cartels and price leadership – Introduction to Cournot; Stackelberg's model and Bertrand model;	15
<b>III</b>	<b>Pricing Methods:</b> <b>Cost oriented pricing methods:</b> cost –plus (full cost) / mark-up pricing – marginal cost pricing – Multiple product pricing – Transfer pricing <b>Discriminating Pricing</b> – Meaning – Conditions – Types – Degrees – Equilibrium of Discriminating Monopolist – Dumping – Types – International Price Discrimination	15
<b>IV</b>	<b>Capital Projects and Budgeting:</b> Project planning – Features and Significance – Capital Budgeting – Meaning and importance – Steps in capital budgeting – Techniques of Investment appraisal Methods to Evaluate Capital Projects – Payback period method – Net present value method and Internal rate of return method (Numerical Problems)	10

## Section II – References – [GEN 211]

No.	Description
1	Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
2	Hirchey .M., Managerial Economics, Thomson South western (2003)
3	Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
4	Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
5	Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)
6	Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
7	Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,
8	Arthur O Sullivan and Steven M.S, “Microeconomics- Principles, Applications and Tools”, Pearson
9	Joseph E.S and Carl E.W, “Principles of Microeconomics”, W.W. Norton & Company 17
10	Lipsey & Chrystal, “Economics” Oxford University Press.
11	Robert E. Hall and Dr. Marc L, “Microeconomics- Principles and applications”, Cengage Learning

### Paper Name – Environmental Studies

<b>Semester:</b>	II	<b>Component</b>	General Education
<b>Paper Name:</b>	<i>Environmental Studies – II</i>	<b>Paper Code:</b>	GEN-212
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Semester II – Syllabus – [GEN 212]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Solid Waste Management for Sustainable Society:</b> Classification of solid wastes – Types and Sources of Solid Waste ; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in Mumbai	13
<b>II</b>	<b>Agriculture and Industrial Development:</b> Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation ,desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion , Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility	13
<b>III</b>	<b>Tourism and Environment:</b> Tourism: Meaning, Nature, Scope and importance –Typology of tourism classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism : Positive and Negative Impacts on Economy, Culture and environment- Ecotourism	13
<b>IV</b>	<b>Environmental Movements and Management:</b> Environmental movements in India: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghat and Save Jaitapur; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit. EIA - Environment Protection Acts – Concept and components of Geospatial Technology Applications of GST in Environmental Management.	13
<b>V</b>	<b>Map Filling:</b> Map filling of Konkan and Mumbai (Environmentally significant features and GST centers) using point, line and polygon segment. Concept and Calculation of Environmental Performance Index (EPI)	8

## Section II – References – [GEN 212]

No.	Description
1	Singh, Savindra, 2011 : Environmental Geography, PrayagPustakBhavan,Allahabad, India
2	Gautam Alka, 2009 : Environmental Geography, ShardaPustakBhavan, Allahabad,India
3	Odum E.P. (1971) : Fundamentals of Ecology,W.B. Saunders, Philadelphia
4	Botkin D.B. & Keller E.A.,1995 : Environmental Science, John Wiley & Sons, New York
5	McKinney M.L. &Schoch R.M.,1998 : Environmental Science, Jones & Bartlett
6	Publishers, London • Allaby M. 2002 : Basics of Environmental Sciences, Routledge, London
7	Detwyler T.R., 1971: Man's Impact on Environment, McGraw-Hill, New York
8	Rao K.L. 1975 : India's Water Wealth, Orient Longman Ltd. New Delhi
9	Ahirrao W.R. & others, ParyavaranVijnan (Marathi), NiraliPrakashan, Pune

### Paper Name – Business Communication

<b>Semester:</b>	II	<b>Component</b>	General Education
<b>Paper Name:</b>	<i>Business Communication – II</i>	<b>Paper Code:</b>	GEN-213
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Semester II – Syllabus – [GEN 213]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Presentation Skills:</b> Presentations: (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation	10
<b>II</b>	<b>Group Communication:</b> <b>Interviews:</b> Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit <b>Meetings:</b> Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions <b>Conference:</b> Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing <b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR	15
<b>III</b>	<b>Business Correspondence:</b> <b>Trade Letters:</b> Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) <b>Only following to be taught in detail:</b> Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act [ <i>Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.</i> ]	15
<b>IV</b>	<b>Language and Writing Skills:</b> <b>Reports:</b> Parts, Types, Feasibility Reports, Investigative Reports <b>Summarisation:</b> Identification of main and supporting/sub points Presenting these in a cohesive manner	10
<b>Tutorials</b>	Presentations, Group Discussion, Mock Interviews, Mock Meetings / Conferences, Book Reviews/Summarization, Reading Comprehension: Analysis of texts from the field of Literature [Suggested Books for Book Reviews: Books from the fields of	10



	<p>Management, Finance, and Literature Like – Sun Tzu :The Art of War, Eliyahu M. Goldratt : The Goal , Eliyahu M. Goldratt: It's Not Luck , Spencer Johnson: Who Moved My Cheese, Stephen Lundin, Ph.D, Harry Paul, John Christen: Fish, Chetan Bhagat One Night At A Call Center, Chetan Bhagat My Three Mistakes , Arindam Choudhary: Count Your Chickens Before They Hatch ,Stephen Covey :Seven Habits of Successful People, George Orwell: Animal Farm, Dr. Abdul Kalam: Wings of Fire]</p> <p>[N.B.: The above list is only indicative and not prescriptive.]</p>	
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## Section II – References – [GEN 213]

No.	Description
1	Ludlow,Ron.(1995) The Essence of Effective Communication, Prentice , New Delhi.
2	36.M. Ashraf, Rizvi (2006) Effective Technical Communication Tata McGraw Hill
3	Martson, John E. 1963) The Nature of Public Relations, McGraw Hill, New Delhi.
4	Majumdar,P.K.(1992) Commentary on the Consumer protection Act, Prentice, New Delhi.
5	McQuail, Denis (1975), Communication, Longman.
6	Merrihue, William (1960) Managing by Communication, McGraw Hill, New York.
7	41.Mishra Rajiv K (2006) Code of Conduct for Managers Rupa Company
8	Monippalli, M.M. (1997),The Craft of Business Letter Writing, T.M.H. New Delhi.
9	Montagu,A and Matson , Floyd(1979) The Human Connection, McGraw Hill,New York.
10	• Murphy, Herta and Hilde Brandt, Herbert W (1984) Effective Business Communication, McGraw Hill, New York.
11	Parry, John (1968) The Psychology of Human Communication.
12	Parson, C.J. and Hughes (1970) Written Communication for Business Students, Great Britain.
13	Peterson, Robert A and Ferrell, O.C (2005) Business Ethics: New Challenges for Business Schools and Corporate Leaders Prentice Hall of India Pvt., Ltd.
14	Phillip, Louis V. (1975) Organisational Communication- The Effective Management, Columbus Grid Inc. 49.. Ross, Robert D. (1977) The Management of Public Relations, John Wiley and Sons, U.S.A.
15	Sadri Sorab, Sinha Arun and Bonnerjee peter (1998) Business Ethics: Concepts and Cases Tata McGraw Hill Public Company Limited
16	Shekhar, R.C (1997) Ethical Choices in Business Response Books
17	Stephenson, James (1988) Principles and Practice of Commercial Correspondence, Pilman and Sons Ltd. London.
18	53. Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo

### Elements of Accounting and Cost

<b>Semester:</b>	II	<b>Component</b>	Skill Education
<b>Paper Name:</b>	<i>Elements of Accounting – I</i>	<b>Paper Code:</b>	Skill-211
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Semester II – Syllabus – [Skill 211]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Final Accounts of Proprietary Concern:</b> Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue Adjustments and Closing Entries Final Accounts of Manufacturing Concerns (Proprietary Firm)	20
<b>II</b>	<b>Foreign Currency Accounting:</b> Accounting of Transactions of Foreign Currency In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences	10
<b>III</b>	<b>Material Costing:</b> Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)	15
<b>IV</b>	<b>Introduction to Auditing:</b> Introduction to Auditing 1.1 Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit	15

## Direct Taxes

<b>Semester:</b>	II	<b>Component</b>	Skill Education
<b>Paper Name:</b>	<i>Direct Taxes – I</i>	<b>Paper Code:</b>	Skill-212
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Semester II – Syllabus – [Skill 212]

Module	Content/Topic/Description	Lectures
<b>I</b>	<b>Clubbing of Income - Section 60 to 65</b>	5
<b>II</b>	<b>Set Off &amp; Carry Forward of Losses:</b> Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains	5
<b>III</b>	<b>Computation of Tax liability of Individual &amp; HUF</b>	5
<b>IV</b>	<b>Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon With Applicable Rate of Tax</b>	15
<b>V</b>	<b>Return of Income – Sec 139:</b> Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)	5
<b>VI</b>	<b>Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 &amp; 211 Interest Payable U/S 234A, 234B, 234C:</b> <b>Basic Aspects of Deduction of Taxes at Source Sec: 192</b> – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees <b>Advance Tax U/S 207, 208, 209, 210 &amp; 211 Sec: 207</b> – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax <b>Interest Payable U/S 234A, 234B, 234C Sec: 234A</b> – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax	15
<b>VII</b>	<b>DTAA U/S 90 &amp; 91</b>	5
<b>VIII</b>	<b>Tax Planning &amp; Ethics in Taxation – Basic Concepts</b>	5

## Indirect Taxes

<b>Semester:</b>	II	<b>Component</b>	Skill Education
<b>Paper Name:</b>	<i>Indirect Tax – II</i>	<b>Paper Code:</b>	Skill-213
<b>Credits:</b>	4	<b>Academic Hours:</b>	Total: 60 Hours 1 period: 60 Minutes
<b>Evaluation System:</b>	Continuous	<b>Evaluation Type:</b>	CIE – 25 Marks EXE – 75 Marks Total – 100 Marks

### Section I – Syllabus – [Skill 213]

Module	Content/Topic/Description	Lectures
<b>I</b>	Payment of Tax and Refunds Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS Refund of tax, Refund in certain cases, Interest on delayed refunds	8
<b>II</b>	Returns Types of Returns and Provisions relating to filing of Returns	8
<b>III</b>	Accounts, Audit, Assessment and Records Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of nonfilers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.	8
<b>IV</b>	Custom Act - I Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods	12
<b>V</b>	Custom Act - II Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback	12
<b>VI</b>	Foreign Trade Policy Introduction to FTP – legislation governing FTP, salient features of an FTP, Foreign Trade Policy 2015- 20, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP – Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.	12

## PATTERN OR SCHEME OF EVALUATION

### CIE (Continuous Internal Evaluation)

No.	Description	Marks
1	Assignment	5
2	Presentation and Viva	5
3	Class Test	10
4	Attendance	5
	<b>Total Marks</b>	<b>25</b>

### EXE (External Evaluation)

No.	Description	Marks
<b>Entire Syllabus</b>	Q.1. Objectives (A) Multiple Choice Questions – 8 questions – 1 mark each (B) True or False or Match the Pairs – Give Term – 7 questions – 1 mark each	15
<b>Mod. I</b>	Q.2. Descriptive Questions: (Any 2) (A) (B) (C)	15
<b>Mod. II</b>	Q.3. Descriptive Questions: (Any 2) (A) (B) (C)	15
<b>Mod. III</b>	Q.4. Descriptive Questions: (Any 2) (A) (B) (C)	15
<b>Mod. IV</b>	Q.5. Descriptive Questions: (Any 2) (A) (B) (C)	15