



Department of Commerce and Management – B.Com. II
Year

| S. No. | Course Title | Course Type |
|--------|--------------------------------------|-------------|
| 1. | Corporate Accounting | Major |
| 2. | Cost Accounting | Major |
| 3. | Business Statistics | Minor |
| 4. | Principles of Management | Elective |
| 5. | Entrepreneurship and Family Business | Elective |
| 6. | Export & Import Management | Vocational |
| 7. | E-acc. & Taxation with GST | Vocational |
| 8. | Accounting & Tally | Vocational |
| 9. | Salesmanship | Vocational |



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E-mail: info@spipsindore.ac.in, Website: www.spipsindore.com



PART A INTRODUCTION

| | | | |
|-----------------|--------------------------|---|-----------------|
| Program Diploma | | Class: B. Com II Year | Session 2025-26 |
| Subject: | | Commerce | |
| 1 | Course Code | CO-201 | |
| 2 | Course Title | CORPORATE ACCOUNTING | |
| 3 | Course Type | Major | |
| 4 | Pre - requisite | Not required | |
| 5 | Course Learning Outcomes | <p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none">1. An Understanding of the regulatory environment in which the companies are formed and operate2. A solid foundation in accounting and reporting requirements of the Corporations Act and Accounting Standards3. Describe the rationale, merits, and demerits of issuing bonus shares for a company.4. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software.5. Prepare balance sheet after Internal Reconstruction of company;6. Analyse the case study of major amalgamations of companies in India.7. Describe the process of e-filing of annual reports of companies.8. Understand the concept of issue and redemption of Shares and Debentures, prepare the Profit and Loss Account and Balance Sheet of Companies9. Carry out the valuation of shares, valuation of goodwill and Internal Reconstruction of a company as per Indian Accounting Standards | |
| 6 | Credit Value | 6 | |
| 7 | Total Marks | Max. Marks : 30+70 Min. Marks: 35 | |

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PART B : CONTENT OF THE COURSE

| Total No. of Lectures 90 | | |
|--------------------------|---|-----------------|
| Unit | Topic | No. of Lectures |
| 1 | Share: meaning, types, Issue, Forfeiture, Re-issue of shares, Corporate Social Responsibility. | 18 |
| 2 | Debenture: meaning, types, Issue and Redemption of Debentures, Profit Loss Account and Balance Sheet of the Company (in brief), Managerial Remuneration | 18 |
| 3 | Calculations of Profit and loss prior and post incorporation, Liquidation of company, Accounting for liquidation of companies. | 18 |
| 4 | Goodwill: Concept, types, characteristics/Nature, Valuation of Goodwill, Valuation of shares. Meaning of Holding and Subsidiary Company, preparation of Consolidated Balance sheet of holding company with one subsidiary company. | 18 |
| 5 | Amalgamation (Merger) of companies, Internal Reconstruction of a Company as per Indian accounting Standard 14. | 18 |

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- A signature below it with an arrow pointing to the right.
- A signature in the center.
- A signature to the right of the center.
- A circled signature further right.
- A signature to the right of the circled one.
- A signature on the far right.



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PART C- LEARNING RESOURCES

| S. N. | Author | Book title | Publisher | City |
|---------------|--------------------------------------|---|--|-----------|
| 1. | Mukherjee Amitabha Mohamed Hanif, | Corporate Accounting | Tata Mc graw- hill Publishing Company Limited | New Delhi |
| 2 | Shuklaa M.C. And Grewal | Advance Accounting | S.Chand & compny Ltd. New Delhi | New Delhi |
| 3 | R.I. Gupta & Radhaswami | Corporate Accounting | Sultan chand and sons | New Delhi |
| 4 | Maheshwary & Maheshwary | Advanced Accounting | Vikas Publication House New Delhi | New Delhi |
| 5 | S.P.Iyengar | Advanced Accounting | Sultan chand and sons | New Delhi |
| 7 | MariyappaAni I,R ajesh | Corporate Accounting | Himalya Publishing House | New Delhi |
| 8 | DrMahesh Agrawal | Corporate Accounting | Ramprasad and sons | Bhopal |
| 9 | Agrawal Dr. Mahesh | Management Accounting | Ramprasad and sons | Bhopal |
| 10 | Dr .karim and Dr.khanuja | Corporate Accounting | SBPD | Agra |
| 12 | Agarwa l Mangal Shah-Sharma | Corporate Accounting | RBD Publishing house | Jaipur |
| Digitalt form | | https://col1egetutor.net/notes/Corporate Accounting Studynama full notes | | |
| | | https://onlinecourses.swayam2.ac.in/nou21cm14/preview | | |
| | | https://Pla nptel.ac.in/courses/110/105/110105083/ | | |
| | | httphttps://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf | | |
| | | https://www.distanceeducationju.in/pdf/B.Com%20Corporate%20Accounting%20Semester-III%20BCG-301%20(2021).pdf | | |
| | | https://www.researchgate.net/publication/260672392CorporateAccountingVoll | | |

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| Part D- Assessment and Evaluation | | |
|--|---------------------------------------|--------------------------|
| Suggested Continuous Evaluation Methods: | | |
| Maximum Marks: 100 | | |
| Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks | | |
| Internal Assessment: | Class Test | 30 |
| Continuous Comprehensive Evaluation (CCE):30 | Assignment/Presentation | |
| | E-quiz | |
| External Assessment: | Section(A) : Six Very Short Questions | 06 x 01 = 06 |
| University Exam Section: 70 | Section (B) : Five Short Questions | 05 x 08 = 40 |
| Time : 03.00 Hours | Section (C) : Two Long Questions | 02 x 12 = 24 Total 70 |

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| PART A - INTRODUCTION | | | |
|-----------------------|--------------------------------|---|---------------------------|
| Program: Diploma | | Class : <u>B.Com. II Year</u> | Session 2025-26 |
| Subject Commerce | | | |
| 1 | Course code | CO-202 | |
| 2 | Course Title | COST ACCOUNTING | |
| 3 | Course Type: | Major | |
| 4 | Prerequisite | | |
| 5 | Course Learning Outcomes (CLO) | <ol style="list-style-type: none">1. This subject of cost accounting is very important to make the student of commerce subject self-reliant, students from its study: -2. know the principles, concepts, benefits, utility of cost accounting3. In the event of setting up your own industry, being self-sufficient in cost accounting, you will be able to acquire knowledge of the methods of material issue, control and labor payment.4. Will be expert in finding out unit cost, finding tender price, finding contract cost and finding profit5. Develop decision making ability through marginal cost analysis, standard cost analysis6. Will be able to get employment as a cost analyst in small, big business houses7. Apply the concepts of Cost Accounting for calculation of wage payment, overhead costing, material costing, prepare cost sheet and tender price8. Work out Contract and Job Costing, operating cost, process costing and prepare Financial statements. | |
| 6 | Credit value | 06 | |
| 7 | Total marks | Maximum Marks : 30 + 70 | Minimum Passing Marks: 35 |

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| PART-B : COURSE CONTENTS | | |
|--|---|--------------------|
| Total Number of Lectures-90 | | |
| Unit | Topic | Number of Lectures |
| 1 | Cost : Meaning , Concept and Classification, Element of Cost, Nature and Importance , History of Cost Account. Material Costing : Methods of valuation of material issued, Concept ,and material control and its Techniques. | 18 |
| 2 | Labour Costing : Methods of Wages Payment Overhead Costing : overhead costing (including Calculation of machine hour rate). | 18 |
| 3 | Unit Costing : Preparation of Cost Sheet and Statement of Cost Calculation of Tender Price. | 18 |
| 4 | Contract and Job Costing Operating Costing (Transport Cost). | 18 |
| 5 | Process Costing : Per unit Process Cost, Normal loss , Abnormal loss, Abnormal gain, By-product Reconciliation of Cost and Financial Statement. | 18 |
| Keyword / Tags: Contract, Process, Costing, Labour | | |

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PART : C- Learning Resources

| Author | Subject | Publication | City |
|--|---|-----------------------|-----------|
| Maheshwari S.N. | Advance Problem and Solution in Cost Accounting | S.Chand | New Delhi |
| Tulsian P.C. | Practical Costing | Vikas Publishers | New Delhi |
| Arora, M.N. | Cost and Management Accounting | Himalya Pub. | Nagpur |
| Dutta | Cost Accounting : Principles & Practice | Pearson | New Delhi |
| Agrawal dr Mahesh | Cost Accounting | Ramprasad & sons | Bhopal |
| Dr sanjay Mehta / Pro. Mukesh bramhabhatta | Cost Accounting | Devi Ahilya Prakashan | Indore |
| Prof. M.L. Agarwal & Dr. | Cost Analysis and Control | Sahity Bhavan | Agra |

Suggestive digital platforms, web links:

1. <https://licrnai.in/upload/Students/SvIIabus2016/Inter/Paper-8-New.pdf>

<https://drive.google.com/file/d/1zSNsqOAN5BfC-kvEfcMVOgxZCwsoOOUC/view?showad=true>

<http://www.universityofcalicutinfo/SDE/BComCoreCostAccounting on09March2016.pdf>

4. http://cbseacademic.nic.in/web_material/CurriculumNocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf

5. <https://mdu.ac.in/UpFiles/U0PdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf>

Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks

| | | |
|--|---------------------------------------|--------------------------|
| Internal Assessment: | Class Test | 30 |
| Continuous Comprehensive Evaluation (CCE):30 | Assignment/Presentation | |
| | E-quiz | |
| External Assessment: | Section(A) : Six Very Short Questions | 06 x 01 = 06 |
| University Exam Section: 70 | Section (B) : Five Short Questions | 05 x 08 = 40 |
| Time : 03.00 Hours | Section (C) : Two Long Questions | 02 x 12 = 24 Total 70 |

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| | | | | |
|-----------------|--------------------------|---|---------|--------------------------|
| Program Diploma | | Class: B.COM. | II Year | Session:2025-26 |
| Subject | | Commerce | | |
| 1 | Course Code | CO - 203 | | |
| 2 | Course Title | BUSINESS STATISTICS | | |
| 3 | Course Type | Minor | | |
| 4 | Pre - requisite | Not required | | |
| 5 | Course Learning Outcomes | <p>At the end of the course, students should be able to:</p> <ol style="list-style-type: none">1. Apply a basic knowledge of statistics to business disciplines;2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;3. Apply appropriate graphical and numerical descriptive statistics for different types of data;4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;6. Use simple/multiple regression models to analyze the underlying relationships between the variables.7. Apply the knowledge of Statistics for data collection, data analysis using measures of central tendency, correlation, regression and trend analysis.8. Use Statistical concepts and data analysis techniques for decision making | | |
| 6 | Credit Value | 06 | | |
| 7 | Total Marks | Max Marks : | 30+70 | Minimum Passing Marks 35 |

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| PART B: CONTENT OF THE COURSE | | |
|----------------------------------|--|-----------------|
| Total No. of Lectures – 90 Hours | | |
| UNIT | TOPIC | NO. OF LECTURES |
| I | Statistics: Meaning, Definition, Significance, Scope and Limitations of Statistical investigation, Process of data collection, primary and secondary Data, Methods of sampling, preparation of Questionnaire, Classification and Tabulation of data, preparation of of statistical Series and its types. | 18 |
| II | Measurement of Central Tendency: Mean, Mode, Median, Quartile, Deciles and Percentiles. | 18 |
| III | Dispersion and Skewness - Meaning, Difference between Dispersion and Skewness, Lorenz Curve, Range, Quartile Deviation, Mean, Deviation and Standard Deviation. Correlation- Meaning, Definition, Types and Degree of Correlation, Coefficient of Correlation Methods. | 18 |
| IV | Regression Analysis: Meaning, Uses, Difference between Correlation and Regression, Regression Equations, calculation of Coefficient of Regression. Analysis of Time Series: Meaning, Importance, Components, Measurement of long term trends. Measurement of cyclical and Irregular fluctuations. | 18 |
| V | Index Number: Meaning, Characteristics, Importance and uses, Construction of Index number, Cost of living Index, Fisher's ideal Index number, Diagrammatic and Graphical presentation of data. Association of Attribute: (only two variable), Meaning, Types, Characteristics, Methods of determining Association of Attribute. | 18 |

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PART: C- LEARNING RESOURCES

| S. No. | Author | Book Title | Publisher | City |
|--|-------------------------------------|--|-------------------------------|-----------|
| 1. | Vohra, N.D. | Business Statistics | McGraw - Hill Education India | New Delhi |
| 2. | Levine | Business Statistics A First Course | Pearson | New Delhi |
| | Gupta, S.C. | Fundamentals of Statistics | Himalya Publication | Nagpur |
| 3. | Pillai R.S.N. & Bagavathi | Practical Statistics | S. Chand and sons | New Delhi |
| 4. | Dr. Mahesh Agrawal | Principles of Statistics | Ram Prasad & Sons | Bhopal |
| 5. | Dr. K.L. Gupta and Dr. S. M. Shukla | Statistical Analysis | Sahitya Bhawan Publication | Agra |
| 6. | B M Agarwal | Business Mathematics & Statistics | Kitab Mahal | Agra |
| 7. | Neogi | Research Methodology: Tools and techniques | Variety Books Publication | New Delhi |
| 8. | Kavita Gupta | Business Statistics | Sun India Publication | New Delhi |
| Suggestive digital platforms, web links: | | | | |
| 1. https://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf | | | | |
| 2. http://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Business-Statistics-by-Gupta.pdf | | | | |
| 3. https://london.ac.uk/sites/default/files/study-guides/study-guide-business-admin-business-statistics.pdf | | | | |
| 4. https://faculty.ksu.edu.sa/sites/default/files/business-statistics-for-contemporary-decision-making-by-ken-black0.pdf | | | | |
| 5. https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf | | | | |

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Vohra, N.D. (signature)
Levine (signature)
Gupta, S.C. (signature)
Pillai R.S.N. & Bagavathi (signature)
Dr. Mahesh Agrawal (signature)
Dr. K.L. Gupta and Dr. S. M. Shukla (signature)
B M Agarwal (signature)
Neogi (signature)
Kavita Gupta (signature)
MK (initials)
Medhasor (signature)
Rao (signature)
M (signature)



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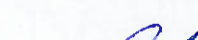



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| Part D- Assessment and Evaluation | | |
|--|---------------------------------------|--------------------------|
| Suggested Continuous Evaluation Methods: | | |
| Maximum Marks: 100 | | |
| Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks | | |
| Internal Assessment: | Class Test | 30 |
| Continuous Comprehensive | Assignment/Presentation | |
| Evaluation (CCE):30 | E-quiz | |
| External Assessment: | Section(A) : Six Very Short Questions | 06 x 01 = 06 |
| University Exam Section: 70 | Section (B) : Five Short Questions | 05 x 08 = 40 |
| Time : 03.00 Hours | Section (C) : Two Long Questions | 02 x 12 = 24 Total 70 |

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| Part B- Content of the Course | | |
|-------------------------------|--|-----------------|
| Total No. of Lectures=90 | | |
| Unit | Topic | No. of Lectures |
| I | The Entrepreneurial Development Perspective Concepts of Entrepreneurship Development, Evolution of the concept of Entrepreneur, Entrepreneur Vs. Entrepreneurship, Entrepreneur Vs Manager, Attributes and Characteristics of a successful Entrepreneur. Key words/tags: Entrepreneurship Development; Entrepreneur Vs Manager | 20 |
| II | Creativity Issues And Idea Processing Managing Creativity Issues to be addressed in working the definition of creativity - Definition -Attributes of a creative person - Creative Thinking and Motivation — Managing Creativity - Organizational Actions that enhance and hinder Creativity — Organizational priorities and Creativity -Managerial responsibilities in a creative organization. Searchfor business idea, sources of ideas, idea processing , Input requirements: sources and criteria of financing, fixed and working capital assessment, technical and marketing assistance. Key words/Tags :Managing Creativity Issues; Creative Thinking and Motivation; Organizational Actions | 25 |
| III | Entrepreneur And Economic Development Role of Entrepreneur in Indian economy and developing economies with reference to Self- Employment Development. Entrepreneurial Culture. The Entrepreneurial mind-set in individuals, The Entrepreneurial mind-set in organizations andcorporate entrepreneurship, Entrepreneurial Strategy: generating and exploiting new entries. Why do Entrepreneurs fail - The FOUR Entrepreneurial Pitfalls (Peter Drucker). Key words/Tags :Role of Entrepreneur in Indian economy; Entrepreneurial Strategy. | 20 |
| IV | Management Of Family Business Overview of Family Business Domain, Family capital, Recognize conflict, Decision making and conflict management, Governance of the family enterprise, Enduring family enterprise. Key words/Tags :Family Business Domain; Recognize conflict. | 15 |
| V | Succession Planning Innovation & Change , Nagging issues, Succession, Developing leadership abilities, Estate planning, Expectations of successors, Self-development and career plan, Preparing the next generation Key words/Tags : Innovation; Developing leadership abilities; Self-development. | 10 |

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| Part-C Learning Resources | |
|--|--|
| Text Books, Reference Books, Other Resources | |
| Suggested Readings: <ol style="list-style-type: none">1. Vasanth Desai : Dynamics of Entrepreneurial Development & Management2. Gupta & Srinivasan : Entrepreneurial Development3. John Kao : Creativity & Entrepreneurship.4. Carlock, R. S. & Ward, J. Strategic Planning for Family Business: Parallel Planning to Unite the Family and the Business.5. Poza, E. J. Family Business. 2007. | |
| Suggested Equivalent On line Courses : <ol style="list-style-type: none">1. https://www.coursera.org/courses?query=economics2. https://www.mooc-list.com/tags/economics3. https://www.coursera.org/learn4. https://ocw.mit.edu/courses5. https://nptel.ac.in/courses/macro economics6. https://nptel.ac.in/courses/economics7. https://nptel.ac.in/courses/Managerial Economics | |

| Part D- Assessment and Evaluation | | |
|---|---------------------------------------|--------------------------|
| Suggested Continuous Evaluation Methods: | | |
| Maximum Marks: 100 | | |
| Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks | | |
| Internal Assessment: | Class Test | 30 |
| Continuous Comprehensive | Assignment/Presentation | |
| Evaluation (CCE):30 | E-quiz | |
| External Assessment: | Section(A) : Six Very Short Questions | 06 x 01 = 06 |
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Part A: Introduction

| | | | |
|------------------|--------------------------|---|--------------------|
| Program: Diploma | | Class: 2 nd Year | Session: 2025-2026 |
| Subject: | | Commerce (Export and Import Management) | |
| 1 | Course Code | VO-205T/ VO-205P | |
| 2 | Course Title | Foreign Trade—Procedure and Documentation | |
| 3 | Course Type | Vocational | |
| 4 | Pre-requisite | Not required | |
| 5 | Course Learning Outcomes | On having completed this course student should be able to: 1. Understand the Foreign trade Procedure in India. 2. Learn the essential documents of foreign trade. 3. Understand the difference between Domestic contract and international trade contract. 4. Understand shipping and custom clearance procedure. 5. Understand the role of clearing and forwarding agents. 6. Understand procedure of cargo insurance and clearance. | |
| 6 | Credit Value | 2 (Theory) + 2 (Practical) =4 | |
| 7 | Total Marks | Max Marks: 30+70 | Minimum Marks: 35 |

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PART B: CONTENT OF THE COURSE

| Unit | Topic | No. of lecture |
|------|---|----------------|
| 1. | Basic Documentation in International trade. Aligned Documentation System (ADS). Need and process of commercial documentation. Major Regulatory, documents, related to Goods, Shipment, Payment. Inspection related legal document. official machinery for consultation. | 10 |
| 2. | Export Contract - Distinction between domestic sales. Contract and export sales contract, mayor laws for Export Contracts. Main elements of Export Contract. Various Disputes and its settlement. | 10 |
| 3. | Export orders Procedure, Shipping and custom Clearance of Export and import cargo. central Excise Clearance. Single window system in customs. Tariff and Non-Tariff Barriers in Global Trade. (Remove Bold) | 05 |
| 4. | Role of clearing and agents in International Trade. Types of risk in international trade, Cargo Insurance and Claim Procedure. | 05 |
| | <p>PART D: Practical Evaluation:</p> <p>(A) Internal Assessment: Presentation, Group discussion, Quiz, Class test</p> <p>(B) External Assessment:</p> <ol style="list-style-type: none">1. Listing of Basic document relate to a particular Product in International made.2. Commercial Documentation procedure - (Invoice, Contract, Payment details, international rules)3. Identification of Regulator, documentation in International Trade.4. Listing of various export houses and Consultancy firm.5. Analysis sheet of legal formalities in international trade6. Selection & Cargo and shipment base7. Identification of central excise legal formats8. Identification of terms and condition of clearing and forwarding agents9. Identification and analysis of various disputes and risk.10. Listing of Cargo insurance and claim process. <p>Suggestive digital platforms, web links:</p> <ol style="list-style-type: none">1. https://www.dgft.gov.in/CP/?opt=ft-procedures2. https://www.academia.edu/36255322/International Trade Procedure and Document at MGT5463. https://www.mIsu.ac.iniecontents/1198ebook%20on%20export%20import%20procedure.pdf4. https://ebooks.lpude.in/management/mbaterm 3/DMGT546 International Trade Procedure and Documentation.pc | 30 |

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PART C: LEARNING RESOURCES

| S. N. | Author | Book title | Publisher |
|-------|-------------------|--|----------------------------------|
| 1. | Dr.Khuspat S Jain | Foreign trade- Theory, Procedure practices and Documentation | Himalya publishing House Nagpur |
| 2. | R K Jain | Foreign trade policy and handbook of procedure | CENTAX Books |
| 3. | Dr.Swapna Pillai | Export Import Procedures and Documentation | Sahitya Bhawan Publications Agra |
| 4. | C Rama Gopal | Export Import Procedure Documentation and Logistics | New age international publishers |

Suggested equivalent online courses: e-reading:

1. [https://www.academia.edu/36255322/International Trade Procedure and Documentation](https://www.academia.edu/36255322/International_Trade_Procedure_and_Documentation)
1. https://www.misu.ac.in/econtents/1198_e-book%20on%20export%20import%20procedure.pdf
2. [https://www.jkshahclasses.com/announcement/Foreign Trade Policy and Procedure.pdf](https://www.jkshahclasses.com/announcement/Foreign_Trade_Policy_and_Procedure.pdf)
3. [https://www.tvu.edu.in/wp-content/uploads/2020/11/DIP FOREIGN TRADE -PRACTICES.pdf](https://www.tvu.edu.in/wp-content/uploads/2020/11/DIP_FOREIGN_TRADE_-PRACTICES.pdf)
4. <https://www.himpub.com/documents/Chapter2105.pdf>
5. https://www.mofpi.gov.in/sites/default/files/updated_jil2p_2015-2020.pdf

PART-D: ASSESSMENT AND EVALUATION

Suggested Continuous Evaluation Method:

Maximum Marks – 100 Theory + 100 Practical

Continuous Comprehensive Evaluation (CCE): 30 Marks

University Exam (UE) – 70 Marks

VIVA VOCA (Practical)- 100 Marks

Internal Evaluation

Continuous Comprehensive Evaluation (CCE): 30 Marks

Common Class Test, Assignment/Presentations, E-Quiz, etc.

CCT

Assignment/Presentation

30 Marks

E-quiz

External Evaluation

Term End Exam – 70 Marks

Time – 2 Hours

Section A – Very Short Answer Questions –

4 Question x 2 Marks = 8 Marks

Section B –Short Answer Questions –

4 Question x 8 Marks = 32 Marks

Section C – Long Answer Questions –

2 Question x 15 Marks = 30 Marks

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| PART-A:INTRODUCTION | | |
|---------------------------|--|---|
| Program: Diploma | Class- II Year | Session: 2025-26 |
| E-Accounting and Taxation | | |
| 1. | Course Code | VO-206T/ VO-206P |
| 2. | Course Title | E-Filing of Tax Returns |
| 3. | Course Type | Vocational |
| 4. | Pre-Requisite(if any) | NO |
| 5. | Course Learning Outcomes(CLO) | After completing the course, the student shall be able to: 1 Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory. 2 Understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms. 3: Understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns. 4: Become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization. 5: Know about various types of GST returns and their filing. |
| 6. | Expected Job Role/Career Opportunities | Tax Consultant, Register as GST suvidha provider, Tax Advisor, Accountant at CA and CS office. |
| 7. | Credit Value | 2 (Theory) + 2 (Practical) = 04 |
| 8. | Total Marks | Max. Marks : 30+70 Min. Marks: 35 |

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| PART-B: CONTENT OF THE COURSE | | |
|--|---|------------|
| Total No. of Lectures + Practical (in hours per week): L-2Hrs / P-2Hrs | | |
| Total No. of Lectures/ Practical: L-30hrs/P-T 30 hours | | |
| Module | Topics | No. of L/P |
| I | Introduction of E-Filing: 1) Meaning of e filing 2) Difference between e filing and manual filing of returns 3) Benefits and limitations of e filing 4) Types of e-filing | 6 |
| II | Introduction to Income Tax: 1) Basic terminology 2) Types of assesses 3) Income taxable under different heads 4) Basics of computation of total income and tax liability 5) Deductions available from gross total income | 8 |
| III | PAN Card and Filing of Returns 1) Application for PAN card 2) Due date of filing of income tax return 3) Overview of Old Vs New Tax Regime 4) Various types of ITR 5) Procedure of filing ITR and types of Assessment TDS and E Filing of TDS Return: 1) Introduction to TDS 2) provisions relating to advance payment of tax 3) schedule for deposit of TDS 4) schedule for submission of TDS returns 5) prescribed forms for filing TDS return | 8 |
| IV | Introduction to GST Concepts and returns: 1) Output tax liability of CGST, SGST, UTGST, LOST, compensation cess 2) GST Network 3) Input tax credit and its utilization 4) Composition supplier 5) Schedule for payment of GST 6) GSTR 1,2,3 and 3B | 8 |

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PART-D : ASSESSMENT AND EVALUATION

Suggested Continuous Evaluation Method:

Maximum Marks – 100

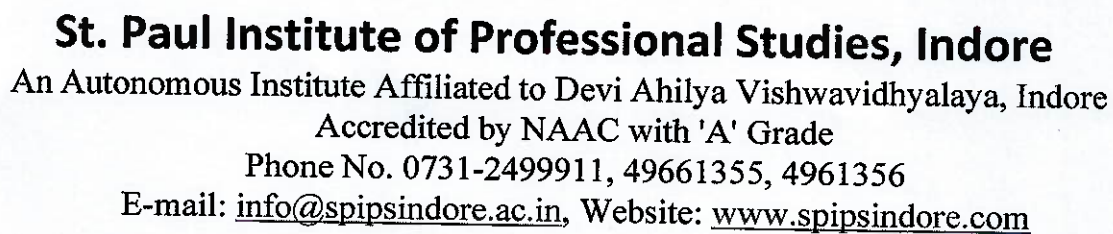
Continuous Comprehensive Evaluation (CCE): 30 Marks

Term End Examination (TEE) – 70 Marks

| | |
|--|---|
| Internal Evaluation Continuous Comprehensive Evaluation (CCE): 30 Marks Common Class Test, Assignment/Presentations, E-Quiz, etc. | CCT Assignment/Presentation E-quiz 30 Marks |
| External Evaluation Term End Exam – 70 Marks Time – 2 Hours | Section A – Very Short Answer Questions – 4 Question x 2 Marks = 8 Marks Section B – Short Answer Questions – 4 Question x 8 Marks = 32 Marks Section C – Long Answer Questions – 2 Question x 15 Marks = 30 Marks |

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| PART-B: CONTENT OF THE COURSE | | |
|--|--|-----------------|
| Total No. of Lectures – T- 30 hrs. + P - 30 hrs. | | |
| Module | Topics | No. of Lectures |
| I | Concept of accounting and Accounting Standard, Computerized Accounting System: Basics of computerized accounting systems and difference between manual and computerized accounting system, Salient Features of computerized accounting systems. Factors affecting selection of suitable computerized accounting software, procurement and installation of computerized accounting software | 10 |
| II | Creating accounting ledgers and Groups-Tally Prime: single create and multiple create, creating ledger under group and entering opening balance, creating stock items in groups, Creation, Editing and Deleting a voucher. | 5 10 |
| III | Taxation - Accounting for: Tax deducted at source, Tax collected at source Goods and Services Tax | 5 |
| IV | E- Accounting with the help of modern Cloud Based Software, Types of Software, Security features of CAS software, Advantages and Risks, General Features in software, Data Analysis from software. | 10 05 |

Practical:

- 1) Computerized Accounting System - Tally Prime: -**
create, select, shut and delete company, setting security features for a company, date and period features, configure and change settings, backup and restore data of company
- 2) Creating stock items and groups in Tally Prime: -** creating and editing units of measurement. creating stock groups using single or multiple create feature under an existing group, creating and editing stock items using single or multiple features under an existing group, Voucher Creation, Editing and Deletion.
- 3) Generating Reports in Tally Prime:-** Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Fund Flow Statement, Cash Flow Statement bill, e way bill Use and Demonstration of E-accounting software:- Zoho Books, Vyapaar, Cloud Books, Khata book

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PART-C: LEARNING RESOURCES

1. Peter Norton "Introduction to Computers", 7th Edition, McGraw-Hill, New Delhi.
2. Sanjay Sexana, "A First Course in Computers", Vikas Publishing House, New Delhi.
3. Rajaraman, V "Fundamental of Computers", 4th Edition, Prentice Hall India, New Delhi.
4. Srivastava, S.S. "MS-Office", Firewall Media, New Delhi.
5. Arora J.S. "Tally — ERP- 9, Financial Accounting", Kalyani Publishers, New Delhi.
6. Dr. A. Karim, Dr. S.S. Khanuja, Pooja Maheshwar -Computerized Accounting- SBPD Publishing House
7. S.S. Bhatia, Vikram Gupta " Computer Based Accounting System ", Kalyani Publishers, New Delhi.

Suggestive digital platform web links

1. NPTEL SWAYAM
2. https://orns.bdu.ac.in/ec/adinin/contents/86_16CCCCA_15_2020052911250565.pdf
3. [https://www.acadenzia.edu/402573371INTRODUCTION TO COMPUTERIZED ACCOUNTING](https://www.acadenzia.edu/402573371INTRODUCTION%20TO%20COMPUTERIZED%20ACCOUNTING)
4. https://www.edubeans.com/Class_XI_Accountancy-Computerised-Accounting-SvstempHP
5. <https://ncsmindia.com/wp-content/uploads/2012/04/TALLY-9.0-PDF.pdf>
6. <https://studycave.in/tally-erp-9-easy-learnwz-notes-88988.html>
7. <https://en.wikipedia.org> > wiki > E-accounting

PART-D : ASSESSMENT AND EVALUATION

Suggested Continuous Evaluation Method:

Maximum Marks – 100 Theory + 100 Practical

Continuous Comprehensive Evaluation (CCE): 30 Marks

University Exam (UE) – 70 Marks

VIVA VOCA (Practical)- 100 Marks

Internal Evaluation

Continuous Comprehensive Evaluation (CCE): 30 Marks
Common Class Test,
Assignment/Presentations, E-Quiz, etc.

CCT

Assignment/Presentation
E-quiz

30 Marks

External Evaluation

Term End Exam – 70 Marks
Time – 2 Hours

Section A – Very Short Answer Questions –
4 Question x 2 Marks = 8 Marks
Section B –Short Answer Questions –
4 Question x 8 Marks = 32 Marks
Section C – Long Answer Questions –
2 Question x 15 Marks = 30 Marks

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PART A- Introduction

| | | | |
|----------------------|---|---|------------------------|
| Program: Certificate | | Class: II Year | Session: 2025-26 |
| 1 | Subject | Salesmanship | |
| 2 | Course Code | VO-210T/ VO-210P | |
| 3 | Course Title | Customer Relationship Management | |
| 4 | Course Type | Vocational | |
| 5 | Pre-Requisite | Certificate Course | |
| 6 | Course Learning Outcomes | <p>After completion of course, students will be able to-</p> <ul style="list-style-type: none">• Enable the students to understand the fundamentals of Customer Relationship Management.• Enable the students to understand the concepts of CRM• Enable the students to know CRM practices in different sectors like manufacturing, Services, Call Centers, etc.• Acquaint the students with the process of CRM strategy development.• Implement various technological tools for data mining and also successful implementation of CRM in the Organizations.• Disseminate knowledge regarding the concept of e-CRM and e-CRM technologies.• Enable the students understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations | |
| 7 | Expected Job Role/ career opportunities | Opportunities in the domains like banking, finance, accounting, insurance, legal, sales, marketing, IT, manufacturing, management consulting, public sector, research and consulting in India or globally. | |
| 8 | Credit value | 2 (Theory) + 2 (Practical) = 04 | |
| 9 | Total Marks | Mix. Marks: 70+30 | Min. Passing Marks: 35 |

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PART B- Content of the Course

Total no. of Lectures (in hours per week): - 4

Total Lectures: - 30 L+ 30 P (60 Hrs)

| Unit | Topic | No. of Lectures |
|------|---|-----------------|
| I | Emerging Concepts in Customer Relationship Management: CRM Definition, Need and Importance : Conceptual Framework of Customer Relationship Management ; The Value Pyramid , Customer Interaction Cycle , Customer Profiling and Total Customer Experience, Goals of a CRM Strategy and Obstacles, CRM Solutions Map, Discussing People, Processes and Technology, CRM myths. | 8 |
| II | CRM as a Business Strategy :CRM - Issues and Strategies; Winning Markets through Effective CRM; CRM as a business strategy, CRM Process. Effective Customer Relation Management through Customer Knowledge Management; Customer Interaction Management, Call Centre management in CRM. Customer Centricity in CRM-Concept of Customer centricity, Customer touch points, Customer Service, Measuring Customer life time value-. Customer life cycle Management. | 8 |
| III | Technological Tools for CRM and Implementation :Data Mining for CRM — Some Relevant Issues ; Changing Patterns of e-CRM Solutions in the Future; Structuring a Customer Focused IT Organization to Support CRM; Organizational Framework for Deploying Customer Relationship; measuring profitability CRM implementation — set by step process | 8 |
| IV | CRM in Services :Status of Customer Relationship Management in service industry in India; Relevance of CRM for Hospital Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance Sector, Supply-Demand Mismatches and their impact on CRM; The Past, Present and Future of CRM | 6 |
| | Practical 1. Sales role-playing exercises 2. An effective active listening exercise. 3. Store and manage contact data with ease and interact with contacts (send emails, record phone calls, take notes, log sales activities, and schedule meetings) 4. Report on, forecast, and analyze data. 5. Make a plan of Customer service representatives | 30 |

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| | | |
|--|---|--|
| | <ul style="list-style-type: none">6. Identification and Implementation of best practices for CRM7. Determine Training technique for different sales team8. Communication skills training exercises.9. Develop CRM Strategy10. "Evaluate competitor customer service" exercise | |
|--|---|--|

PART C- Learning Resources

Textbooks/ Reference Books:

1. Chaturvedi & Chaturvedi, Customer Relationship Management, Excel Books, New Delhi.
2. H. Peeru and A Sagadevan, Customer Relationship Management, Vikas Publishing House, New Delhi.
3. Paul Greenberge, CRM — Essential Customer Strategies for the 21st Century, Tata McGraw Hill.
4. William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert, Customer Relationships Management, Wiley.

Suggested Digital Platforms, Web Links:

1. <http://business.bt.com/assets/ocifs/CRM-best-practices-adoption-paper.odf>
2. <http://crm.dynamics.com/docs/CRM Investment in a Down Economy FINAL.pdf>
3. <http://www.tsgonestop.com/sfdcvssiebel.pdf>
4. <https://mmimert.edu.in/images/digital-library/customer-relationship-management.pdf>
5. <http://siputin/pdf/markiv crm.pdf>

PART-D: ASSESSMENT AND EVALUATION

Suggested Continuous Evaluation Method:

Maximum Marks – 100 Theory + 100 Practical

Continuous Comprehensive Evaluation (CCE): 30 Marks

University Exam (UE) – 70 Marks

VIVA VOCA (Practical)- 100 Marks

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| | |
|--|---|
| Internal Evaluation Continuous Comprehensive Evaluation (CCE): 30 Marks Common Class Test, Assignment/Presentations, E-Quiz, etc. | CCT Assignment/Presentation E-quiz 30 Marks |
| External Evaluation Term End Exam – 70 Marks Time – 2 Hours | Section A – Very Short Answer Questions – 4 Question x 2 Marks = 8 Marks Section B – Short Answer Questions – 4 Question x 8 Marks = 32 Marks Section C – Long Answer Questions – 2 Question x 15 Marks = 30 Marks |

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B.Com. II Year

| Type | Subject Group | Course Code | Course Title | Credit | Total Credit Hours | Lecture Hours Per Week | Max. Marks | | Total marks |
|----------|-------------------------|-------------|---|--------|--------------------|------------------------|------------|----------|-------------|
| | | | | | | | External | Internal | |
| Major | Commerce | CO-201 | Corporate Accounting | 6 | 90 | 6 | 70 | 30 | 100 |
| | Commerce | CO-202 | Cost Accounting | 6 | 90 | 6 | 70 | 30 | 100 |
| Minor | Commerce | CO-203 | Business Statistics | 6 | 90 | 6 | 70 | 30 | 100 |
| Elective | Commerce | EL-201 | Principles of Management | 6 | 90 | 6 | 70 | 30 | 100 |
| | Business Economics | EL-202 | Indian Economy | 6 | 90 | 6 | 70 | 30 | 100 |
| | Business Economics | EL-204 | Entrepreneurship and Family Business | 6 | 90 | 6 | 70 | 30 | 100 |
| | NCC | EL-205T | NCC Part II | 4 | 60 | 4 | 70 | 30 | 100 |
| | NCC | EL-205P | NCC Training Part II | 2 | 30 | 2 | 100 | | 100 |
| | Physical Education | EL-206T | Physical Education for Healthful Living | 4 | 60 | 4 | 70 | 30 | 100 |
| | Physical Education | EL-206P | Physical Education for Healthful Living | 2 | 30 | 2 | 100 | | 100 |
| | English Literature | EL- 208T | Mass media and Communication Skills | 4 | 60 | 4 | 70 | 30 | 100 |
| | English Literature | EL- 208P | Experiments with Mass Media and Communication | 2 | 30 | 2 | 100 | | 100 |
| | Digital Marketing | VO-201T | E-Commerce | 2 | 30 | 2 | 70 | 30 | 100 |
| | Digital Marketing | VO-201P | E-Commerce | 2 | 30 | 2 | 100 | | 100 |
| | Web Designing | VO-202T | Web Development using PHP and MySQL | 2 | 30 | 2 | 70 | 30 | 100 |
| | Web Designing | VO-202P | Web Development using PHP and MySQL | 2 | 30 | 2 | 100 | | 100 |
| | Personality Development | VO-203T | Personality Development | 2 | 30 | 2 | 70 | 30 | 100 |
| | Personality Development | VO-203P | Personality Development | 2 | 30 | 2 | 100 | | 100 |
| | Retail Management | VO-204T | Supply Chain and Retail Management | 2 | 30 | 2 | 70 | 30 | 100 |
| | | | | | | | | | |
| | | | | | | | | | |

| | | | | | | | | | |
|------------|----------------------------------|----------|--|---|----|---|-----|----|-----|
| Vocational | Retail Management | VO-204P | Supply Chain and Retail Management | 2 | 30 | 2 | 100 | | 100 |
| | Export and Import management | VO-205T | Foreign Trade -Procedure and Documentation | 2 | 30 | 2 | 70 | 30 | 100 |
| | Export and Import management | VO-205P | Foreign Trade -Procedure and Documentation | 2 | 30 | 2 | 100 | | 100 |
| | E-Acc. & Taxation with GST | VO-206T | E-Filing of Tax Returns | 2 | 30 | 2 | 70 | 30 | 100 |
| | E-Acc. & Taxation with GST | VO-206P | E-Filing of Tax Returns | 2 | 30 | 2 | 100 | | 100 |
| | Accounting and Tally | VO-207T | Computerized Accounting | 2 | 30 | 2 | 70 | 30 | 100 |
| | Accounting and Tally | VO-207P | Computerized Accounting | 2 | 30 | 2 | 100 | | 100 |
| | Financial Services and Insurance | VO-208T | Personal Finance and Planning | 2 | 30 | 2 | 70 | 30 | 100 |
| | Financial Services and Insurance | VO-208P | Personal Finance and Planning | 2 | 30 | 2 | 100 | | 100 |
| | Salesmanship | VO-210T | Customer Relationship Management | 2 | 30 | 2 | 70 | 30 | 100 |
| | Salesmanship | VO-210P | Customer Relationship Management | 2 | 30 | 2 | 100 | | 100 |
| Foundation | English | FC-201 | English language and Foundation | 2 | 30 | 2 | 50 | | 50 |
| | Hindi | FC-202 | Bhasha aur Sanskriti | 2 | 30 | 2 | 50 | | 50 |
| | Entrepreneurship Development | FC-203 | Entrepreneurship Development | 2 | 30 | 2 | 50 | | 50 |
| | Women Empowerment | FC-204 | Women Empowerment | 2 | 30 | 2 | 50 | | 50 |
| | Field Work | PR-201 A | Internship | 4 | 60 | | 100 | | 100 |
| Project | Field Work | PR-201 B | Apprenticeship | 4 | 60 | | 100 | | 100 |
| | Field Work | PR-201 C | Communality Engagement | 4 | 60 | | 100 | | 100 |
| | Project Work | PR-201 D | Project | 4 | 60 | | 100 | | 100 |
| | | | | | | | 100 | | 100 |

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