

<b>Course</b>	<b>Vocational Skills in Accounting– I (Semester I; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>VSC, SEC: (VSEC)</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>Total 50 marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation</b>		

### **Preface**

In the dynamic landscape of business, staying compliant with various laws and regulations is crucial for the smooth functioning and growth of enterprises. This comprehensive course aims to empower learners with the knowledge and skills required for successful business registration and compliance with key legislations. Covering a spectrum of legal frameworks, the course delves into the intricacies of Income Tax Law, GST Law, Udyam, Digital Signature application. By completing this course, learners will not only enhance their employability but also gain a competitive edge in navigating the complex regulatory environment of the practical business world. Acquire the skills needed to ensure legal compliance, foster ethical business practices, and contribute to the sustainable growth of enterprises in today's ever-changing business landscape.

### **Aims and Objectives**

CO1	To enable the learners to understand the concepts of business start-ups.
CO2	To enable the learners to develop the skill required for registration of business start-ups under various statutes.

### **Learning Outcomes**

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of the concept of person under various statutes and Digital Signature.
LO2	Familiarise and understand the basic concepts of business registrations under various statutes.
LO3	Develop the application skill required for registration under various statutes.
LO4	Develop the analytical skill required to understand the various conditions required for registration under various statutes.
LO5	Evaluate in practically restricted situation the knowledge gained related to registration under various statutes.

## MODULES AT GLANCE

Module No	Content	No of Hours
1	<b><u>Module-1</u></b> <ul style="list-style-type: none"> <li>• Meaning and concept of “Person” under Income Tax Law, GST Law, Udyam</li> <li>• Application and Registration procedure of Digital Signature.</li> <li>• PAN &amp; TAN application for business Under The Income Tax Act, 1961.</li> <li>• Business Registration under UDYAM / UDYOG AADHAR.</li> <li>• Business Registration under Goods and Service Tax Laws.</li> </ul>	15
2.	<b><u>Module-2</u></b> <ul style="list-style-type: none"> <li>• Registration of business under The Maharashtra State Tax on Professions, Trades, Callings and Employments Acts, 1975.</li> <li>• Business Registration under The Employees’ Provident Funds And Miscellaneous Provisions Act, 1952.</li> <li>• Business Registration under The Employees’ State Insurance Act, 1948.</li> </ul>	15

**Note: The above modules will be covering applicability and registration of individuals and partnership firm.**

### References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	Student’s Guide to Income Tax Including GST.	Vinod K Singhania, Monica Singhania	Taxmann
2	Student’s Guide to Income Tax Including GST – Problems and Solutions	Vinod K Singhania, Monica Singhania	Taxmann
3	Direct Taxes Law and Practice	Vinod K Singhania, Kapil Singhania	Taxmann
4	Income Tax Act, 1961	Bare Act	
5	Income Tax Rules, 1962		
6	GST Practice Manual	Aditya Singhania	Taxmann
7	GST Ready Reckoner	V.S. Datey	Taxmann
8	Professional’s Guide to GST	Abhishek A. Rastogi	Taxmann
9	GST Acts with Rules/Forms & Notifications	Taxmann	
10	Indirect Tax Laws	Mahesh Gour, K M Bansal, V S Datey	Taxmann
11	The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 with Rules, 1975	PL. Subramanian	Snow White
12	Students handbook on Taxation	T.N.Manoharan and G R Giri	Snow White

13	Direct Tax Laws and International Taxation	T.N.Manoharan and G R Giri	Snow White
14	Guide to Employees' Provident Fund	Asis Mokhupadaya	Aggarwal Law House
15	Practical Guide to Employees' State Insurance Act, Rules and Regulations	HL Kumar	Aggarwal Law House
16	The Employees' Provident Funds and Miscellaneous Provisions Act, 1952	Commercial Law Publishers	

<b>Sr. No.</b>	<b>Weblinks</b>
1	<a href="https://incometaxindia.gov.in/Pages/default.aspx">https://incometaxindia.gov.in/Pages/default.aspx</a>
2	<a href="https://udyamregistration.gov.in/Government-India/Ministry-MSME-registration.htm">https://udyamregistration.gov.in/Government-India/Ministry-MSME-registration.htm</a>
3	<a href="https://www.gst.gov.in/">https://www.gst.gov.in/</a>
4	<a href="https://mahagst.gov.in/en">https://mahagst.gov.in/en</a>
5	<a href="https://unifiedportal-mem.epfindia.gov.in/memberinterface/">https://unifiedportal-mem.epfindia.gov.in/memberinterface/</a>
6	<a href="https://www.esic.gov.in/">https://www.esic.gov.in/</a>

**Semester End External - 30 marks**

**Time: 1:00 hour**

**QUESTION PAPER PATTERN**

**Attempt any 2 out of 3 questions.**

<b>Question No</b>	<b>Questions</b>	<b>Marks</b>
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	<b>TOTAL</b>	<b>30</b>

**Note**

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

**Continuous Evaluation: Internal 20 Marks**

	<b>Assessment/ Evaluation</b>	<b>Marks</b>
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

<b>Course</b>	<b>Vocational Skills in Accounting– II (Semester I; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>VSC, SEC: (VSEC)</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation</b>		

### **Preface**

In the rapidly evolving global business environment, it is imperative for professionals to have a nuanced understanding of diverse registration procedures and compliance frameworks. This advanced course provides in-depth insights into the registration processes mandated by various key legislations. Learners will gain a comprehensive understanding of business registrations under acts such as The Food Safety and Standards Act, 2006, The Foreign Trade (Development and Regulation) Act, 1992, and The Partnership Act, 1932, among others. By completing this advanced course, participants will not only enhance their employability but will also be equipped with the specialized knowledge and practical skills required to navigate complex regulatory frameworks. From fostering international trade to understanding the nuances of different business structures, this course provides a well-rounded perspective, preparing professionals and entrepreneurs for success in the diverse and competitive world of business.

### **Aims and Objectives**

CO1	To enable the learners to understand the concepts of business start-ups and UNICORNS.
CO2	To enable the learners to develop the skill required for registration of business start-ups under various statutes.

### **Learning Outcomes**

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of business start-ups and UNICORNS.
LO2	Familiarise and understand the basic concepts of business registrations under various statutes.
LO3	Develop the application skill required for registration under various statutes.
LO4	Develop the analytical skill required to understand the various conditions required for registration under various statutes.
LO5	Evaluate in practically restricted situation the knowledge gained related to registration under various statutes.

## MODULES AT GLANCE

Module No	Content	No of Hours
1	<b><u>Module-1</u></b> <ul style="list-style-type: none"> <li>Registration procedure as required under The Food Safety and Standards Act, 2006.</li> <li>Registration Procedure of Importer Exporter Code under The Foreign Trade (Development and Regulation) Act, 1992.</li> <li>Registration procedure of Partnership firms under The Partnership Act, 1932.</li> </ul>	15
2.	<b><u>Module-2</u></b> <ul style="list-style-type: none"> <li>Registration procedure of Limited Liability Partnership under The Limited Liability Partnership Act, 2008.</li> <li>Registration procedure of Companies under The Companies Act, 2013. (Private Limited Companies only)</li> <li>Meaning and concepts of Business Start-ups &amp; UNICORNS</li> <li>Department for Promotion of Industry and Internal Trade (DPIIT) – Start-up Recognition – G.S.R. Notification 127(E)</li> </ul>	15

### References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	The Food Safety and Standards Act, 2006	Allahabad Law Publications	
2	The Food Safety and Standards Act, 2006 along with rules and regulations	Virag Gupta	Commercial Law Publishers
3	Export Import Procedures and Documentation	Donna L Bade	AMACOM
4	Export Import Procedures : Documentation and Logistics	C Rama Gopal	New Age International Publishers
5	Formation Registration Management and Taxation of Partnership Firms Legal issues and Practical Problems	CA Virendra K Pamecha	Xcess Infostore Pvt. Ltd.
6	Formation Management and Taxation of Partnership Firms and Partners	Ram Dutta Sharma	Commercial Law Publishers
7	The Limited Liability Partnership Act, 2008 with Rules, 2009		Commercial Law Publishers
8	Practical Guide To Limited Liability	PL. Subramanian	Snow White

	Partnership (Law, Practice, and Procedures)		
9	LLP Manual	Taxmann	
10	Company Law Manual		
11	Company Law (Vol.5)		
12	Companies Act with Rules & Forms		
13	Guide To Start-Ups		
14	Taxation of Start-ups and Investors		

<b>Sr. No.</b>	<b>Weblinks</b>
1	<a href="https://foscoss.fssai.gov.in/">https://foscoss.fssai.gov.in/</a>
2	<a href="https://www.dgft.gov.in/CP/">https://www.dgft.gov.in/CP/</a>
3	<a href="https://rof.mahaonline.gov.in/">https://rof.mahaonline.gov.in/</a>
4	<a href="https://www.mca.gov.in/content/mca/global/en/home.html">https://www.mca.gov.in/content/mca/global/en/home.html</a>
5	<a href="https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/198117.pdf">https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/198117.pdf</a>

**Semester End External - 30 marks**

**Time: 1:00 hour**

**Question Paper Format:**

**Attempt any 2 out of 3 questions.**

<b>Question No</b>	<b>Questions</b>	<b>Marks</b>
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	<b>TOTAL</b>	<b>30</b>

**Note**

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

**Continuous Evaluation: Internal (20 marks)**

	<b>Assessment/ Evaluation</b>	<b>Marks</b>
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

<b>Course</b>	<b>Vocational Skills in Accounting– III (Semester II; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>VSC, SEC: (VSEC)</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation</b>		

### **Preface**

In the intricate realm of business operations, adept handling of documents is paramount. This comprehensive course not only demystifies the meaning and concepts of various business documents but also delves into their practical significance within organizational frameworks. From Quotations and Tendering to Purchase Requisitions, learners will gain practical insights into the document-driven processes that form the backbone of business transactions. The course further explores the intricacies of critical documents such as Delivery Challans, Bills of Lading, Customs Bills, Lorry Receipts, and E-Way Bills, providing learners with a holistic understanding of the logistics and legal aspects of trade. Learners will also master the creation and significance of accounting documents. Additionally, the course addresses the crucial aspect of timely payments under MSME and GST Law, ensuring participants are well-versed in meeting legal obligations. Understanding the penalties and punishments associated with the dishonour of cheques adds a legal dimension to the course. By completing this course, participants will not only enhance their employability by mastering essential skills in documentation and financial transactions but will also be well-prepared to contribute effectively to the seamless functioning of businesses in diverse industries.

### **Aims and Objectives**

CO1	To enable the learners to understand the concepts of documents in business organisations.
CO2	To enable the learners to develop the skill required for preparation of various documents required in business organisations.

### **Learning Outcomes**

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of documents in business organisations.
LO2	Familiarise and understand the basic documents required in business organisations.
LO3	Develop the application skill required for preparation of business documents.
LO4	Develop the analytical skill required to understand the various details required for preparation of business documents.
LO5	Evaluate in practically restricted situation the preparation of various business documents.

Module No	Content	No of Hours
1	<b><u>Module-1</u></b> <ul style="list-style-type: none"> <li>Meaning and concepts of documents in business organisations.</li> <li>Importance of maintaining documents in business organisations.</li> <li>Quotations &amp; Tendering.</li> <li>Purchase Requisitions.</li> <li>Delivery Challan, Bill of Lading, Customs Bills, Lorry Receipts, E-Way Bill.</li> </ul>	15
2.	<b><u>Module-2</u></b> <ul style="list-style-type: none"> <li>Proforma Invoice and Tax Invoices.</li> <li>Debit Note and Credit Note, Vouchers.</li> <li>Letter of Credit, Bank Guarantee.</li> <li>Cheques, Pay-in-slip and Bills of Exchange, NEFT, RTGS, Demand Draft.</li> <li>Time limit of Payment under MSME and GST Law.</li> <li>Dishonour of Cheque: Penalties &amp; Punishment.</li> </ul>	15

**Note: The above delivery of modules should have practical aspect of specimen documents.**

#### References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	GST E-way Bill	Taxmann	
2	MSME Ready Reckoner		
3	Guide to Negotiable Instruments Act, 1881		
4	Law related to Bills of Lading, characterparties and contract of affreightment	B C Mitra	Universal Law Publishing
5	Bills of Lading in international law and practice	Dr. Justice T. Kochu Thommen	Eastern Book Company
6	Understanding Letter of credit – Learners Guide to Letter of Credit	Nisha S Kosal	notionpress.com
7	Letters of Credit – Theory and Practice	Rupnarayan Bose	notionpress.com
8	Law related to Bank Guarantee	Dr. Mohd Yasin Wani	V L Media Solutions
9	Law of Banking and Negotiable Instruments	Dr. S R Myneni	Asia Law House
10	Banking Law and Negotiable Instrument Act	Dr R P Nainta	Allahabad Law Agency
11	Reserve Bank of India Act, 1934	Taxmann	
12	GST Practice Manual	Aditya Singhania	Taxmann
13	GST Ready Reckoner	V.S. Datey	Taxmann



14	Professional's Guide to GST	Abhishek A. Rastogi	Taxmann
15	Micro, Small and Medium Enterprises	Indian Institute of Banking and Finance	

**Semester End External: 30 Marks**

**Time: 1:00 Hour**

**Question Paper Format:**

**Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	<b>TOTAL</b>	<b>30</b>

**Note**

- 1 Equal Weightage is to be given to all the modules.
- 2 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks. Internal options may be given however it is not mandatory.
- 3 Use of simple calculator is allowed in the examination.
- 4 Wherever possible more importance is to be given to the practical problems.

**Continuous Evaluation: Internal (20 marks)**

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/ Assignments. (Physical/Online mode)	10

<b>Course</b>	<b>Vocational Skills in Accounting– IV (Semester II; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>VSC, SEC: (VSEC)</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation</b>		

### **Preface**

In the digital age, proficiency in computerized documentation and accounting is not just a valuable skill; it's a necessity for professionals aiming to thrive in the modern business landscape. This course is crafted to equip learners with hands-on vocational skills, focusing on practical applications using Excel and accounting software. Learners will delve into the creation and maintenance of crucial business registers, such as Assets Register and Stock Register, harnessing the power of Excel and other specialized software for efficient record-keeping. Learners will gain practical insights into managing employee compensation, deductions, and compliance in an organized and error-free manner. The hands-on approach enables participants to navigate popular accounting software seamlessly, ensuring they can efficiently record financial transactions. By mastering these skills, learners will not only enhance their vocational capabilities but also position themselves as indispensable assets to businesses seeking professionals well-versed in the intricacies of computerized documentation and accounting. This course is a gateway to a world where technology meets practical application, offering learners a tangible advantage in today's tech-driven business environment.

### **Aims and Objectives**

CO1	To enable the learners to understand the concepts of computerised documentation and accounting in business organisations.
CO2	To enable the learners to develop the skill required for preparation of various computerised documents and books of account required in business organisations.

### **Learning Outcomes**

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of computerised documentation and accounting software used in business organisations.
LO2	Familiarise and understand the basic computerised documents and accounting software required in business organisations.
LO3	Develop the application skill required for preparation of computerised documents and maintaining accounts using software.
LO4	Develop the analytical skill required to understand the various details required for preparation of computerised document and computerised books of account.
LO5	Evaluate in practically restricted situation the preparation of various computerised documents and computerised books of account in business.

Module No	Content	No of Hours
1	<b>Computerised Documentation in business.</b> <ul style="list-style-type: none"> <li>Assets Register by using Excel/ Software.</li> <li>Stock Register by using Excel/ Software.</li> <li>Payroll setup by using Excel/ Software.</li> </ul>	15
2.	<b>Accounting Software</b> <ul style="list-style-type: none"> <li>Creation of Entity</li> <li>Creation of Masters - Groups and Ledgers</li> <li>Preparation of Vouchers</li> <li>Obtaining Trial Balance and Financial Statements.</li> </ul>	15

#### References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	Computerised Accounting	G Krishna Kavitha, K Padma Priya, B Lavanya, K Deepa	Himalaya Publishing House
2	Computerised Accounting	Neeraj Goyal, Rohit Sachdeva	Kalyani Publishers
3	Computerised Accounting (Tally)	Prof. Uzma Sarkhot	Vision Publications
4	Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365)	Paul McFedries	The Microsoft Press Store by Pearson
5	Microsoft Excel Professional 2021 Guide	CA Manmeet Singh Mehta	
6	A to Z of MS Excel : A book for learners and trainers	Rinkoo Jainn	

**Semester End Evaluation: External 30 Marks**

**Time: 1:00 Hour**

**Question Paper Format:**

**Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	<b>TOTAL</b>	<b>30</b>

**Note 1.** Equal Weightage is to be given to all the modules.

- 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
- Use of simple calculator is allowed in the examination.
- Wherever possible more importance is to be given to the practical problems.

**Continuous Evaluation: Internal (20 marks)**

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects / Assignments etc. (Physical/Online mode)	10