Semester: I 2025-26

Discipline Centric Core Course (DCC)

BOACC44001T: Basics of Accounting

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- To understand fundamental accounting concepts and principles as well as to develop the capability to perform the basic accounting functions.
- To maintain a complete and systematic record of all transactions and analysing the financial position of a business.
- To acquaint the students with fundamentals of accounting, procedures and practices.
- Exposed to various methods of depreciation and insurance accounting.
- Determine the basics concepts of financial accounting

SYLLABUS

Unit-I: Introduction to Accounting: Meaning, Need for accounting, Internal and External uses of accounting information, Accounting concepts and conventions, accounting practices, Generally Accepted Accounting Principles, Introduction of GAAP and IFRS.

Unit-II: Accounting Systems & Process: Nature of Accounting, Double entry Systems of Accounting, Process of Accounting, transactions, journal entries and posting to ledger.

Unit-III: Subsidiary Books: Subsidiary books : all subsidiary books: Sales books purchase book, cash book (Single column cash book), petty cash book and journal proper. Bank reconciliation statement, Need for reconciliation and preparation of bank reconciliation statement.

Unit-IV: Rectification of Errors and Trial Balance: Types of accounting errors and methods of rectification of errors, Preparing of Trial balance

Unit-V: Final Accounts: Preparation of Trading and Profit and Loss account and balance sheet (including adjustments for sole proprietary concern)

SUGGESTED BOOKS

1. Jain SP and Narang KL, Fundamentals of accounting, Kalyani Publishers, 7 th edition, 2012
2. B.S.Raman, Fundamentals of accounting,United publishers, Mangalore.
3. Reddy AppannaiahSrinivasa, Fundamentals of accounting, Himalay Publishing House, First Edition, 2004,Mumbai.

Semester: I 2025-26

Discipline Centric Core Course (DCC)

DTXCC44001T: Direct Tax I

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- To understand business and its role in society
- To have an understanding of Business ethics and CSR
- To comprehend the business environment and various dimensions
- To familiarize Technology integration in business
- To introduce the importance and fundamentals of business research

SYLLABUS

Unit-I: Introduction to Tax, Types of Tax. Basic concepts of Tax, Tax Planning, Avoidance and Evasion.

Unit-II: - Income Tax Act 1961, Black Money Act 2015 Residential Status, Basic concepts: Assesses, Assessment Year, Previous Year, Person, and Income- Scope of total income.

Unit-III: Exempted Incomes, Agricultural income and its treatment.

Unit-IV: Income from Salaries -Components of salary: Basic, Allowances, Perquisites

Unit-V: Income from House Property - Annual value determination. Capital Gains - Meaning and types of capital assets - Short-term v/s long-term capital gains - Exemptions under Section 54 series.

SUGGESTED BOOKS

1. Ahuja, G., & Gupta, R. (2018), Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited
2. Singhania, V. K., & Singhania, K. (2020) , Direct Taxes: Law & Practice. New Delhi: Taxmann publication
3. Mehrotra, H. C.,&Goyal, S.P (2023) , Income Tax: Law & Practice. Agra: SahityaBhawan publication
4. Saklecha & Saklecha (2023). Income Tax , Law & Practice. Indore: Satish Printers and publication

Semester: I 2025-26

Discipline Centric Core Course (DCC)

IDTCC44001T: Indirect Tax I

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Able to understand taxation structure in India.
- Able to understand basic provisions regarding two major acts contributing to Government Funds.
- To acquire knowledge about valuation of goods under Customs Act and clarity about the concept of "One Nation One Tax ". Availability of Input tax credit.
- Understand the supply under GST and types of supply.
- To get acquainted with basic knowledge of registration and e-filing process under GST Act.

SYLLABUS

Unit-I: Constitutional background of Indirect Taxes in India: Powers of various Governments to levy and collect taxes. Constitutional amendment for GST.

Unit-II: - Goods and Service Tax- Introduction to Goods and Service Tax Act, Constitutional amendment – GST vis-à-vis earlier tax laws, important definitions – Consideration.

Unit-III: Levy and collection of tax- Tax liability on composite and mixed supplies, Time and Value of supply, Time of supply of goods, Time of supply of services, Value of taxable supply, Input Tax Credit, Eligibility and conditions for taking input tax credit.

Unit-IV:GST Registration- Person liable for registration, Persons not liable for registration, Procedure for registration, Deemed registration, Amendment of registration.

Unit-V: Procedure for clearance of Imported Goods, Procedure for clearance of Export Goods, Procedure for postal articles, Warehousing, Drawback on imported goods used in manufacture of export goods

SUGGESTED BOOKS

1. https://www.gst.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year.
2. V. S. Datey , Indirect Taxes – Law and Practice
3. V S Datey , All about GST
4. ICAI, ICSI ,Study materials on GST

Semester: I 2025-26

Ability Enhancement Compulsory Course (AECC)

ENGAC44001T:General English

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Students will gain a comprehensive understanding of basic sounds of English and identify key literary forms.
- Students will Interpret and appreciate selected poetic and literary texts by Shakespeare, Tagore, and R.K. Narayan, demonstrating a grasp of theme, tone, and literary techniques.
- Students will apply knowledge of English grammar structures such as form classes, articles, prepositions, modal auxiliaries, and the use of prefixes, suffixes, and connectives in context..
- Students will explore the concept of Using appropriate tenses, voice (active/passive), and speech (direct/indirect) so as to learn English effectively.
- Students will compose formal and informal letters, reports, and job applications with clarity, correct structure, and suitable vocabulary.

SYLLABUS

Unit-I: The Sounds of English: Consonants, Monopthongs, and Diphthongs.An Acquaintance with Literary Forms:- Elegy, Ballad, and Sonnet, Figures of Speech:- Simile, Metaphor, Personification, and Irony.

Unit-II: Poetry: William Shakespeare – All the World is a stage.Rabindranath Tagore – Where the Mind is without Fear.Act Play/Novel: R. K. Narayan – Vendor of Sweets

Unit-III: Introduction to Form Classes, Tenses and its uses.Articles, Preposition and Modal auxiliaries.

Unit-IV: Active and Passive Voice, Direct and Indirect Speech, Prefixes and Suffixes, Connectives.

Unit-V: English Writing Skills: Formal Letters & Informal Letters, Application for Job / Job Letter , Report Writing,

SUGGESTED BOOKS

1. W.H. Hudson., “An Introduction to Literary Forms"
2. R.K. Narayan , "The Vendor of Sweets"
3. David Kennedy , "English Verse:
4. P.C. Wren & H. Martin. , An Introduction" "High School English Grammar and Composition"
5. M.A. Yadugiri & Geetha Rajeevan "Effective English Communication".

Semester: I 2025-26

Skill Enhancement Course (SEC)

TMGSC44001T : Time Management

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the value of time and the consequences of poor time management.
- Analyze their current time usage and identify time-wasting behaviours.
- Use planning, prioritization, and scheduling tools effectively.
- Develop a personalized time management strategy aligned with goals.
- Apply time management techniques to increase productivity and reduce stress.

SYLLABUS

Unit-I: Introduction to Time Management - Importance and benefits of time management , Time as a limited and non-renewable resource , Identifying symptoms and causes of poor time management , Myths about multitasking and productivity.

Unit-II: Time Analysis and Goal Setting - Time log analysis , Distinguishing urgent vs. important tasks , SMART goal setting (Specific, Measurable, Achievable, Relevant, Time-bound) , Aligning time with values and priorities.

Unit-III: Planning and Prioritization Tools - To-do lists vs. priority lists , Weekly/daily planning templates , Time-blocking and calendar management , Task batching, Pomodoro Technique, and 80/20 Rule (Pareto Principle).

Unit-IV: Overcoming Time Wasters - Identifying internal (procrastination, perfectionism) and external (interruptions, distractions) time wasters , Strategies to overcome procrastination , Managing digital distractions and setting boundaries , Delegation and saying "no" effectively.

Unit-V: Building a Time Management System - Creating a personalized time management routine , Habit stacking and productivity rituals , Stress management through effective time use , Review and adjustment strategies.

SUGGESTED BOOKS

1. Brian Tracy , Eat That Frog!
2. Stephen R. Covey , The 7 Habits of Highly Effective People
3. Laura Vanderkam , 168 Hours: You Have More Time Than You Think
4. David Allen , Getting Things Done (GTD)
5. Cal Newport , Deep Work
6. James Clear , Atomic Habits (for time management through habit formation)

Semester: II 2025-26

Discipline Centric Core Course (DCC)

DTXCC44002T: Direct Tax II

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- To gain enough knowledge on the basic principles and provisions of the Act and the relevant rules.
- To provide working knowledge on the different heads of Income and deductions
- Enable them to compute the total income and tax payable by an individual.
- To enable the students to identify the basic concepts, definitions and terms related to Income Tax. Students would identify the technical terms related to Income Tax.
- To enable the students to determine the residential status of an individual and scope of total income.

SYLLABUS

Unit-I: Tax Planning of Long term capital gains Exemptions relating to long term capital gain, Adoption of investment planning to get benefit of deduction 80 c.

Unit-II: Profits and Gains from Business or Profession - Allowable and disallowable expenses, Income from Other Sources - Taxable incomes under this head - Deductions available - Computation methodology.

Unit-III: Set-off - Clubbing provisions under Section 60–64 - Set-off and carry forward of losses. Deductions from Gross Total Income - Deductions under Chapter VI-A (Sections 80C to 80U)

Unit-IV: Concept of Tax Deducted at Source, Self-Assessment Tax, and Tax on Regular Assessment. Powers of income tax authorities.

Unit-V: Various Income Tax Return Forms and their applicability, Due dates for filing Income Tax Returns, E-filing of Income Tax Returns, E-assessment of Income Tax Returns, Faceless assessment

SUGGESTED BOOKS

1.Bhawan Publication, New Delhi
2. Chandra, Mahesh and Shukla, D.C. , Income Tax Law and Practice, Pragati
3. GirishAhuja and Ravi Gupta , Systematic Approach to Income Tax, Sahitya
4. Kanga and Paliwala , Law and Practice of Income Tax in India
5. Mehrotra, H.C. , Income Tax Law & Accounts, SahityaBhawan, Agra

Semester: II 2025-26

Discipline Centric Core Course (DCC)

BOACC44002T: Basics of Auditing

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understanding the objectives and types of audits and the audit process.
- Understanding an internal control systems, vouching and verification techniques.
- Explain the stages of an audit and methods of gathering audit evidence.
- To understand the company audit procedures including the auditor's appointment, duties, and reporting.
- Students will also gain knowledge about specific areas like internal check systems, working papers, and the auditor's report.

SYLLABUS

Unit-I: Introduction: Meaning and Objectives of Auditing. Types of Audit, Internal Audit.

Unit-II: - Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.

Unit-III: Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.

Unit-IV: Vouching, Verification of Assets and Liabilities

Unit-V: Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor’s report: Cleaned and Qualified report.

SUGGESTED BOOKS

1) D.P. Jain, Auditing, Konark Publishers Pvt. Ltd.
2) Ravinder Kumar and Virender Sharma, Auditing, Principles and Practice, Eastern Economy Edition.
3) B.N.Tandon, Sultan Chand and Co., NewDelhi. , Practical Auditing.
4) Kamal Gupta,Tata McGraw Hill. , Contemporary Auditing.
5) DinkarPagare, Sultan Chand & Sons , Practical Auditing.

Semester: II 2025-26

Discipline Centric Core Course (DCC)

IDTCC44002T: Indirect Tax II

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Able to understand taxation structure in India.
- Able to understand basic provisions regarding two major acts contributing to Government Funds.
- To acquire knowledge about valuation of goods under Customs Act and clarity about the concept of "One Nation One Tax ". Availability of Input tax credit
- To get acquainted with basic knowledge of registration and e-filing process under GST Act.
- Summarize the Procedures under GST including returns, payment of tax including tax deduction at source and tax collection at source, refund.

SYLLABUS

Unit-I: Continuous supply of goods, Continuous supply of services, goods, Central Tax, Integrated Tax, State Tax, Input, Input Service, Input Tax, Input Tax Credit, Intra-state supply of goods, Intra-state supply of services, Output tax, Outward supply, place of supply, place of business , Levy and collection of tax ,Scope of supply.

Unit-II: Conditions of Cancellation of registration, Revocation of cancellation of registration, Tax Invoice, Credit and Debit Notes, Tax Invoice, Credit and debit notes. Levy of late fees, Payment of Tax, Payment of tax, interest, and penalty.

Unit-III: Returns- Claim of input credit and provisional acceptance thereof, Matching, reversal and reclaim of input tax credit, Matching, reversal and reclaim of reduction in output tax liability, Annual Return.

Unit-IV: Introduction to Customs Duty, Constitutional powers, Appointment of Customs Port and Airport, Prohibition on importation and exportation of goods, prevention or detection of illegal export of goods. Classification of Goods, Applicability of Harmonized System of Nomenclature, Valuation under Customs Act 1962.

SUGGESTED BOOKS

1. https://www.gst.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year.
2. V. S. Datey , Indirect Taxes , Law and Practice
3. V S Datey , All about GST
4. ICAI, ICSI , Study materials on GST by ICAI, ICSI

Semester: II 2025-26

Ability Enhancement Compulsory Course (AECC)

HINAC44002T: General Hindi

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- पाठयक्रम पूर्ण करने के पश्चात विद्यार्थी इनमें सक्षम होंगे– भाषा और उसकी उत्पत्ति के मूल सिद्धांतों अवधारणाओं से परिचित हो भाषिक परिवर्तनों को समझने में सक्षम होगा।
- हिन्दी भाषा की उत्पत्ति, व्याकरणिक विशेषता तथा उसके विकास क्रम को समझ सकेगा।
- वर्णों के भेदों व उच्चारण स्थानों का ज्ञान प्राप्त कर लेखन व उच्चारण में शुद्धता लायेगा।
- प्रभावी संप्रेषण का महत्व समझने के साथ–साथ विद्यार्थी रोजगार के विभिन्न क्षेत्रों हेतु लेखन, वाचन, पाठन में भी सक्षम होगा।
- विभिन्न प्रकार के पत्र लेखन शैलियों से परिचित हो उसका उपयोग करेगा।

SYLLABUS

इकाई– 1 –	भाषा की परिभाषा, प्रकृति एवंविविध रूप हिन्दीभाषा की विशेषताएँ।
इकाई 2 –	संज्ञा, सर्वनाम, विशेषण, क्रिया, विभक्ति एवंअव्यय। हिन्दी की वर्णव्यवस्था।
इकाई 3 –	संधि, समास, उपसर्ग, प्रत्यय
इकाई 4 –	भाषासंप्रेषण के चरण–श्रवण, अभिव्यक्ति, वाचनतथालेखन। हिन्दीवाक्य रचनाएँ वाक्य औरउपवाक्य, वाक्य भेद।
इकाई 5 –	भावार्थऔरव्याख्या, पत्र लेखन–प्रार्थना पत्र, आवेदन पत्र, शिकायती पत्र, अभिनंदन पत्र, व्यावसायिक पत्र।

सहायकपुस्तकें

1 हिन्दीव्याकरण–कामताप्रसादगुरु
2. मानकहिन्दीकास्वरूप–भोलानाथतिवारी
3. संक्षेपणऔरपल्लवन–कैलाशचन्दभाटिया, तुमन सिंह
4. पत्र व्यवहारनिर्देशिका–भोलानाथतिवारी, विजय कुलश्रेष्ठ
5. राजकाजमेंहिन्दी–हरदेवबाहरी
6. व्यावहारिकहिन्दीव्याकरण एवंरचना–हरदेवबाहरी

Semester: II 2025-26

Skill Enhancement Course (SEC)

CSSSC44002T: Communicational Skills

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the importance of effective communication in personal and professional settings
- Develop strong verbal and non-verbal communication skills
- Write clear and concise business messages
- Present ideas confidently and effectively
- Build rapport and relationships through effective communication

SYLLABUS

Unit-I: Fundamentals of Communication : Definition, Nature, Scope and Objectives of Communication . Process and Elements of Communication. Types of Communication.

Unit-II: Channels of communication : Formal, Informal/Grapevine. Non – Verbal Communication – Body language/Kinesics, Para language, sign language/ Visual and audio elements. Barriers to Communication .

Unit-III: Memory Management : Memory and Retention Techniques. Mind Mapping, Reading Skills .

Unit-IV: Writing for Business: Features of Good Writing. Writing Emails, Letters, .Notice, Memo and Circular.

Unit-V: Listening Skills : Importance of Listening, Types of Listening , Barriers to Listening and overcoming them

SUGGESTED BOOKS

1) John Adair , "Effective Communication"
2) LeenaSen , "Communication Skills"
3) Meenakshi Raman and Prakash Singh , "Business Communication"
4) Dale Carnegie , "The Art of Public Speaking"
5) N.K. Sharma , "Communication Skills for Professionals"